



TM

Libertyville

spirit of independence



2018-2019

Budget

Village of Libertyville, IL

Village of *L*ibertyville

*H*istory

In the early 1830's, English settler George Vardin and his family arrived in what is now Libertyville. The small settlement which soon developed was known as "Vardin's Grove." In 1836, during the Independence Day celebration, area residents voted to call their town "Independence Grove." Mail service from Chicago to Milwaukee was established in 1836, prompting area residents to petition for a post office. The request was granted and the first post office was established in the former Vardin cabin on April 16, 1837. The Village was also registered under the name "Libertyville" on that day because an Independence Grove post office already existed in the state at that time. The name of the Village was changed again when, with the creation of Lake County in 1839, Libertyville was made the county seat. The new name, "Burlington," lasted until the county seat was moved to Little Fort (now Waukegan) in 1841. At that time, the Village reclaimed the name "Libertyville." In 1881, the Milwaukee and St. Paul Railroad (now the Metra Milwaukee District North commuter line) was extended to Libertyville. Rapid expansion of the Village resulted, with schools, churches, stores, mills, lumber yards and homes being built. The Village incorporated in 1882, with John Locke as its first president.

The Village of Libertyville is located in south central Lake County, approximately 37 miles from Chicago and seven miles west of Lake Michigan. The Village is an established residential community and has traditionally served as a major market and service center for central Lake County. The estimated population of 20,431 has more than doubled since 1960, as the Village has shared in the economic growth that has come from the expanding Chicago metropolitan area. An ongoing effort to restore and preserve historic Libertyville contributes to the traditional hometown atmosphere in the Village.



Table of Contents

Table of Contents	i
Village Officials	1
GFOA Distinguished Budget Presentation Award	2
Organization Chart	3
Community Profile	4

Budget Message

Budget Message	6
----------------------	---

Budget Summary

2018-19 Budget Calendar	10
Budget Process	11
Fund Structure	12
Basis of Accounting and Budgeting	14
Relationship Between Funds	16
Financial Management Policies	17
Summary of All Funds	19
Fund Balance Analysis	20
Total Revenue – All Funds	21
Total Expense – All Funds	22
Revenues by Category and Fund (Appropriated)	23
Expenses by Category and Fund (Appropriated)	24
One-Time Projects/Capital Investments	25
FY2018-19 Revenue	27
Capital Improvement Project Summary	33
Capital Project Detail	35
Summary of Debt Issuances and Outstanding Debt	59
Schedule of Bonded Debt Outstanding	62

Personnel

Full-Time Positions by Department	64
Full Time Staff Allocation By Fund	67
Classification & Compensation Plan	68
Part-Time Pay Scale	72

Tax Levy

2017 Tax Levy Information	73
---------------------------------	----

Multi-Year Plan

Multi-Year Plan 82

General Fund

General Fund Revenues 90
Explanation of Significant Changes 94
Administration and Finance 97
Legal..... 102
Central Business District Parking 103
Community Organizations and Activities 104
Public Buildings 105
Information Technology 106

Department of Public Works..... 108
 Engineering 114
 Streets..... 116
 Snow Removal and Ice Control 119
 Refuse and Recycling..... 120
 Parks Maintenance..... 121
Community Development 126
 Planning Division..... 129
 Building Division 130
 Economic Development..... 132
Police Department..... 134
 Administration, Communications & Records 136
 Patrol 138
 Investigations 140
 Public Education/Community Services..... 141
Fire Department 143
 General Administration/Information Services 146
 Prevention 147
 Emergency Services..... 147
 Support Services 149
Emergency Management Agency..... 151
Recreation Department 153
 Recreation 155
 Swimming Pool Operations 158
 Senior Programs 161
Legislative Boards and Commissions..... 163

Special Revenue Funds

Special Service Areas 164

Concord Special Service Area.....	165
Timber Creek Special Service Area	166
Fire Fund	168
Foreign Fire Insurance Tax Fund	169
Motor Fuel Tax	170
Hotel/Motel Tax Fund	171
Commuter Parking.....	173

Debt Service Funds

General Bond and Interest Fund	176
--------------------------------------	-----

Capital Projects Funds

Tax Increment Financing District #1	178
Impact Fee Fund	179
Project Fund.....	180
Road Bond Fund	183
Building Fund	184
Park Improvement Fund.....	185
Public Buildings Improvement Fund	186

Enterprise Fund - Water/Sewer

Utility Fund	188
Water and Sewer Fund Revenues	192
Water.....	193
Sewer	196
Wastewater Treatment	198
Water - Sewer Debt Service	200
Water and Sewer Capital Improvement	200

Enterprise Fund - Sports Complex

Libertyville Sports Complex.....	203
Sports Complex Revenues.....	205
Indoor Facility	206
Golf Learning Center	210
Family Entertainment Center.....	211
Sports Complex - Debt Service	212

Internal Service Fund

Fleet Services and Replacement Fund.....	214
Vehicle Listing	216
Technology and Equipment Replacement Fund.....	222

Pension Trust Funds (Informational Only)

Police Pension Fund..... 225
Firefighters Pension Fund 226

Appendix

Glossary 227
Budget Ordinance..... 233

Village of Libertyville, Illinois

2018-2019 Budget

President

Terry L. Wepler

Board of Trustees

Donna Johnson Scott Adams
Jay Justice Peter Garrity
Richard Moras Patrick Carey

Clerk

Sally A. Kowal



Interim Village Administrator

Kelly A. Amidei

Director of Finance/Treasurer

Patrice Sutton

Chief of Police

Clinton J. Herdegen

Director of Public Works

Paul K. Kendzior

Fire Chief

Richard M. Carani

Director of Community Development

John P. Spoden

Director of Sports Complex & Recreation

Conrad J. Kowal



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Libertyville
Illinois**

For the Fiscal Year Beginning

May 1, 2017

Christopher P. Morill

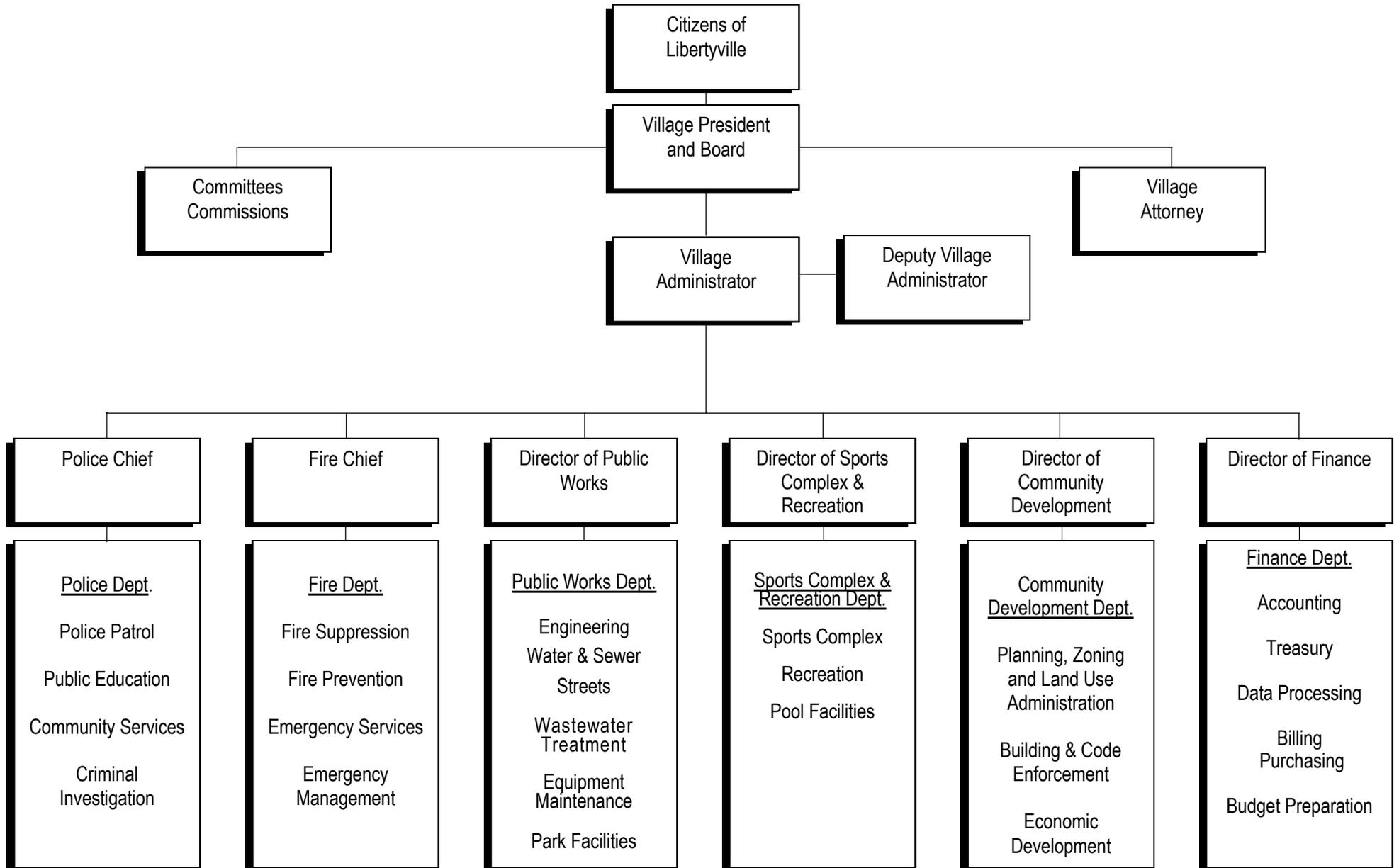
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Libertyville for its annual budget for the fiscal year beginning May 1, 2017. This is the twenty-second year the Village has received this award.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Village of Libertyville Organizational Chart



COMMUNITY PROFILE

GOVERNMENT

Incorporated April 15, 1882

The Village is a non home-rule municipality governed by a President and board of six Trustees that are elected at large on a non-partisan basis to four-year staggered terms.

The Village employs 156 full-time employees and provides the following services: Administration, Community Development, Engineering, Public Works, Police, Fire, Parks and Recreation, Water, Sewer and Wastewater Treatment.

Village website: www.libertyville.com

Village Bond Rating

Moodys Aa2

Fire ISO Rating: 3

Tax Rates:

Sales Tax	7%
Places for Eating Tax	1%
Telecommunications Tax	6%
Utility Tax-Natural Gas (terminated 5/2013)	0%
Utility Tax-Electric per kwh	
First 2,000 kwh	\$0.541
Next 48,000 kwh	\$0.381
Next 50,000 kwh	\$0.330
Next 400,000 kwh	\$0.315
Next 500,000 kwh	\$0.310
Next 2,000,000 kwh	\$0.300
Next 3,000,000 kwh	\$0.290
Next 5,00,000 kwh	\$0.210
Next 10,000,000 kwh	\$0.110
Over 20,000,000	\$0.100

DEMOGRAPHICS

The Village is comprised of 9 square miles. It is located in Lake County, approximately thirty-five miles north of Chicago and seven miles west of Lake Michigan. Adjacent to the Village are the communities of Vernon Hills, Gurnee, Mundelein and Lake Bluff. The Village is within one-half mile of Interstate 94, the highway which connects the Chicago metro area to Milwaukee, Wisconsin.

Population (a)

1970	11,111
1980	22,111
1990	19,174
2000	20,742
2010	20,315
2017 (estimated)	20,490

Ethnic Makeup (a)

White	18,845	88.7%
Hispanic or Latino	803	3.8%
African American	158	0.7%
Asian	1,020	4.8%
Other	412	1.9%

Other Household and Resident Data (a)

Total Households	7,541
Median Household Income	\$119,125
Per Capita Income	\$29,829

Median Age	44.5
% of Population under 19	25%
% of Population over 65	15%

Home Value (a)

Median Home Value (2015)	\$184,700
Median Gross Rent	\$1,184

Land Use (b)

Residential	2235 acres	38%
Multi-family	176 acres	3%
Commercial	470 acres	8%
Industrial	706 acres	12%
Open Space	1059 acres	18%
Institutional	706 acres	12%
Transportation	176 acres	3%
Vacant	353 acres	6%

Property Value (c)

Equalized Assessed Valuation (2017 Tax Year)

Residential	\$960,348,356	78%
Industrial	\$104,427,528	8%
Commercial	\$170,182,381	14.0%
Railroads	\$368,795	<.1%
Farms	\$56,219	<.1%
Total	\$1,235,383,279	100%

COMMUNITY PROFILE

Other

Land Area –square miles	8.81
Miles of Streets	81
Miles of Sidewalks	131.67
Miles of Water Mains	128
Average Daily Pumpage	2,236,000
Lake Michigan Water Supplied through Central Lake County Joint Action Water Agency	
Miles of Sanitary Sewer Mains	95
Maximum Daily Design Maximum flow of Treatment Plant (in gallons)	4,000,000
Excess Flow Event maximum	8,000,000
Miles of Storm Sewers	94
Parks & Playgrounds	21
Pools	2
Park Acreage	572
Golf Courses	1
Tennis Courts	7
Number of Elementary Schools	4
Number of Junior High Schools	1
Number of High Schools	1

Major Employers

Advocate Condell Medical Center	1,899
Hollister	527
Brightstar	470
Volkswagen Credit	461
Lake County.	411

Awards and Recognitions

GFOA Certificate of Achievement for Excellence in Financial Reporting	Since 1993
GFOA Distinguished Budget Presentation Award	Since 1996
Money Magazine's Top 100 Best Places to Live	2007
CNN Best Smalltown Comeback Award	2013
Storm Ready Community Designation from the National Weather Service	2008

Silver Plan Award for the Village's Comprehensive Plan by the Illinois Chapter American Planning Association 2006

Tree City USA Since 1994

APWA Accredited Agency 2005, 2009 & 2014

Local Emergency Management Program Certificate 2018

Notes:

- (a) US Census Bureau
- (b) Village Records
- (c) Lake County Clerk

Budget Message



To: Mayor Terry Wepler and Board of Trustees
Date: April 10, 2018
From: Kelly Amidei, Village Administrator
Patrice Sutton, Finance Director
Subject: Fiscal Year 2018-2019 Proposed Budget

On behalf of the Village staff, we are pleased to submit the proposed annual Village Budget for the fiscal year beginning May 1, 2018 and ending April 30, 2019. Preparation of the proposed budget was based upon Board guidance regarding the 2018 Tax Levy and Multi-Year Financial Plan that were discussed in Committee and at Public Hearing in the fall of 2017. The Village Board met to discuss the proposed budget in workshop meetings on Saturday, February 24, 2018, and Tuesday, March 6, 2018. A public hearing regarding the proposed budget was held March 27, 2018, and the Board is scheduled to consider the budget for approval at its meeting on April 10, 2018.

Overview

The proposed Fiscal Year 2018-2019 Village Budget represents an ongoing commitment by the Mayor, Village Board and staff to provide quality services and programs in accordance with the Village Mission Statement, while maintaining a fiscally responsible balanced budget. This year's proposed budget includes new ongoing operating costs (such as storm sewer maintenance and catch basin cleaning), significant investment in Village infrastructure and long-term planning initiatives, as well as transfers to special funds to either reinforce balances (vehicle replacement fund) or initiate seed money for future replacement (Building Fund). The total budget of \$64,564,828 is 1.2% lower than last year's budget despite including over \$11 million in projects and capital improvements to the Village's buildings and infrastructure. Total revenues are budgeted at \$55.8 million, which is 7.5% higher than last year, due primarily to transfers from the General Fund to other funds (which also show as expenses in the budget). The difference between revenue and expense is funded by reserves and bond proceeds that were set aside for specific capital improvements. The current year budget anticipates the spend down of all remaining bond proceeds for both Streets and Water/Sewer projects.

MISSION STATEMENT

The mission of the Village of Libertyville municipal organization is to provide quality services, programs and facilities in the most cost effective and efficient manner to all citizens of the community, to preserve Village history and tradition, to preserve resources for future generations, and to facilitate a partnership with all members of the community to make Libertyville a better place to live and work.

The Police Pension Fund and the Firefighters Pension Fund budgets are provided for informational purposes. These funds are not included in the Budget Ordinance approved by the Village Board. These funds are overseen by separate Boards.

The General Fund provides the funding for most of the Village’s services. The proposed General Fund Budget is \$32,949,689, which is 14.0% higher than last year’s budget because of \$3 million of reserves being transferred to other funds. In addition, the proposed budget includes additional transfers totaling \$1.8 million to fund capital projects in other funds as well as debt service in the Libertyville Sports Complex Fund. The proposed General Fund budget assumes conservative growth in economically-sensitive revenue streams such as sales tax, while anticipating a decrease in intergovernmental revenues like income tax, use tax and personal property replacement tax (PPRT). This is due to State legislation that could potentially decrease these State-shared revenues further.

Village staff analyzed the impact of the proposed budget on the fund balance, or reserves, in each fund. The resulting fund balance of the Fiscal Year 2018-2019 Proposed Budget as of April 30, 2019, is in compliance with the Village’s Fund Balance Policy, which is calculated as follows:

Fiscal Year 2018-2019 Fund Balance Requirements

17% of General Fund Expenditures*	\$ 5,091,447
60% of the Average 3 Year Sales Tax Totals:	
Fiscal Year 2015-16	\$7,449,528
Fiscal Year 2016-17	\$7,599,992
Fiscal Year 2017-18**	<u>\$ 4,548,904</u>
Minimum Required Fund Balance	\$ 9,640,351
Estimated Ending Fund Balance, April 30, 2019	\$10,441,338

* *Not including the \$3 million in 1-time transfers*

** *Projected ending balance as of April 30, 2018*

The estimated ending fund balance is 34.9% of budgeted General Fund expenses (not including the one-time transfers of \$3 million). According to government finance best business practices, non-home rule municipalities should maintain at least 17% of expenditures, but should maintain higher fund balances depending on the risks and unknowns that could potentially impact their unique operations. The Village’s expected fund balance provides some protection against uncertainty of State-shared revenues and the Village’s significant reliance on sales tax, as well as the unexpected and unplanned events, such as the flooding events of 2017.

Budget Preparation

At the November 3, 2017 Committee of the Whole meeting of the Village Board, staff reviewed the updated Multi Year Financial Plan (included in this document). Review of this plan resulted in the recommended tax levy as well as other general guidelines regarding Fiscal Year 2018-2019 Budget preparation. Further guidance was provided by the Finance Committee at their meeting on January 16, 2018. The Committee provided guidance on fund structure as well as the one-time transfers that have been included in this proposed budget.

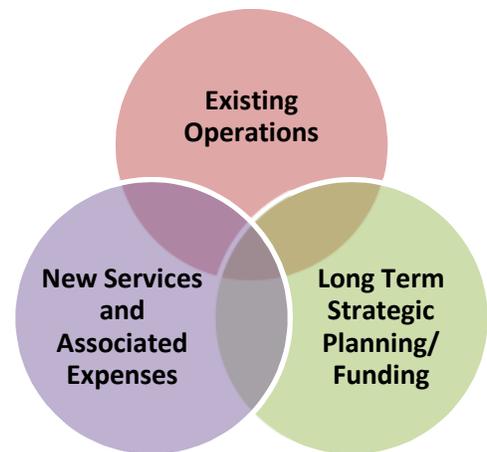
Departments were asked to submit budget requests in early January. Personnel costs make up 63% of the General Fund budget and 38% of the total budget. Non-union personnel costs were budgeted with a cost of living adjustment (COLA) increase and a merit-based pool included in the Administrator’s budget. All union contract step adjustments are funded. Health insurance increases were incorporated into the

budget, a 6.6% increase to the PPO plan and a 2.5% increase to the HMO plan. The dental insurance costs went down 4%. These insurance increases are slightly offset by a change in the employee share for non-union and Police Officer union employees, increasing from 12% to 13% employee share for PPO plans, and decreasing from 12% to 10% employee share for HMO plans.

Contractual and commodity expenses, as well as utility costs, were anticipated to increase by known contractual increases, or the equivalent of CPI (2.1%) if the exact increase was not known.

Budget Highlights

This year's budget process incorporated maintaining existing operations at the level residents have come to expect, incorporating new operating expenses that must be performed on an ongoing annual basis (such as expanded sewer televising and catch basin cleaning), and focusing on long term needs that will require multiple years to fund. Through the collaboration of all departments and the Village Board, this year's budget incorporates funding for all existing services and functions, new services, newly outsourced functions that allow expanded or higher quality service, as well as a robust list of capital/infrastructure improvements.



Highlights are listed below:

- The number of full time employees has been reduced by five, from 161 to 156. Four positions were outsourced and replaced by contractual agreements. Staff restructuring has occurred in Public Works, allowing for more efficient and flexible use of resources. General Fund personnel expenses, including benefits, have increased just 1.01% compared to last year's budget, despite the contractually required step and COLA increases, COLA increases for non-union, a merit pool for non-union staff, and fairly significant increases in health insurance benefit costs.
- New General Fund transfers have been included:
 - a \$1 million transfer, primarily funding a new Building Fund (\$700,000, with the remainder contributing to the existing Public Buildings Improvement Fund). This commitment of one-time reserves will provide initial funds to address the long-term needs regarding the Village's buildings and structures.
 - a \$2 million transfer to the Vehicle Replacement Fund. This contribution will assist in funding the scheduled replacement of 16 vehicles or pieces of equipment, including four police squad cars, an ambulance, seven Public Works trucks, and several pieces of smaller equipment. This transfer also enhances existing fund balance to a more sustainable level for the Village's total fleet with a value of approximately \$14 million.
- Several new service contracts are included in the Fiscal Year 2018-19 budget, including a pool management contract, information technology services contract, and facility maintenance. These outsourced contracts lead to higher levels of service without the overhead cost of Village personnel.
- The Information Technology budget has been moved into the General Fund, leaving only an amount sufficient in the Technology and Equipment Replacement Fund (TERF) to fund an analysis of Village needs and funding for financial and other software. TERF will be eliminated

once that initiative is complete and all IT initiatives and replacements will be funded from the General Fund.

- The proposed budget reflects a commitment by the Village Board to reinvest in and improve the infrastructure throughout the Village. Included in this year's budget are over \$11 million in major capital improvements as follows:
 - In the General Fund, \$160,000 in continued Emerald Ash Borer Removal and 50/50 Tree Replacement Program funding.
 - In the Motor Fuel Tax Fund, over \$1.3 million in asphalt resurfacing in addition to the nearly \$2.4 million in the Road Bond Fund to fund streetscape, road improvements and rehabilitation. This will be the final year of the Road Bond Program, as all bond proceeds will be spent after this year's program.
 - Window replacements in two of the Village's public buildings, the Cook House and the Civic Center, for a total of \$160,000.
 - In the Commuter Parking Fund, \$1.2 million for the Downtown Station Improvements, along with \$82,500 for other repairs and improvements.
 - In the Water & Sewer Utility Fund, wastewater treatment plant improvements of \$334,500, over \$1.1 million of water main and underground improvement, sanitary sewer relocation and repair totaling \$600,000, \$540,000 in lift station improvements, and system improvements of \$335,000, totaling over \$3 million.
 - In the Project Fund, \$800,000 for storm sewer improvements, along with \$335,000 for the salt dome which will be located at the Streets and Utilities facility.
 - In the Park Improvement Fund, \$475,000 in enhancements to various parks and public areas.
 - In the Public Building Improvement Fund, \$387,500 in improvements and repairs for Village Hall, Fire Stations #1 and #2, and Schertz Municipal Building.

How to Read this Document

This document is divided into segments intended to help the reader understand the budget. Following this section is a section providing summary charts of the total budget. This is followed by details regarding personnel, including employee counts and salary ranges. Detailed information regarding how the Village determined its 2017 tax levy follows in the next section, including the Multi Year Financial Plan. There are also detailed explanations of the specific revenues and expense categories in that section, including trend data. Following that section is a detailed account of the line item budget. Preceding each section is information about and performance data for each department.

Acknowledgments

The Administration and Finance Department is very grateful for the dedicated effort and time spent by Village staff and the Village Board on this proposed budget. Village residents and businesses can take pride in the high level and broad scope of services provided by the Village of Libertyville. Department Heads worked with staff to submit budgets to maintain the level of services. The budget workshops provided guidance and feedback from the Village Board which was then incorporated in the proposed budget that is presented today. The proposed budget provides stability for the Fiscal Year 2018-2019 along with funding for long term strategic initiatives in an ongoing effort to provide services now and into the future in the most efficient manner.

Budget Summary

Village of Libertyville
Fiscal Year 2018-19 Budget Cycle

November 3, 2017	Committee of the Whole discusses update of the Multi-Year Financial Plan and 2017 Tax Levy
November 14, 2017	Village Board conducts Public Hearing to discuss 2017 Tax Levy
November 28, 2017	Village Board Approves 2017 Corporate Tax Levy and Abatements
December 12, 2017	Village Board Approves 2017 Special Service Area Levies
January 12, 2018	Budget requests due to Village Administrator and Finance Director
February 15, 2018	Distribute proposed Budget to Village Board
February 24, 2018 (Sat.)	Budget meeting with Board to review department requests - 8:00 a.m.
March 6, 2018	Budget meeting with Board - Continued 7:00 p.m.
March 27, 2018	Conduct Public Hearing on 2018-19 Village Budget
April 3, 2018	Post compensation package for each IMRF employee with compensation exceeding \$150,000 on Village website. Required to post at least 6 days before budget approval. ⁽¹⁾
April 10, 2018	Adopt 2017-18 Village Budget
April 11, 2018	Post total compensation package for all full-time Village employees on Village website. ⁽¹⁾

⁽¹⁾ Required due to Public Act 97-0609 effective August 26, 2011

VILLAGE OF LIBERTYVILLE
BUDGET PROCESS & FINANCIAL POLICIES

Budget Process

The budget process for the Village of Libertyville involves the citizens, Mayor and Village Board, Village Administrator, Department Heads, and many others throughout the Village. Although much of the time and effort in preparing the budget takes place during the months of December and January, the implementation, monitoring and review of the Village's budget is a year round process.

Preparation of the annual budget begins in October when the Village Board meets to review the status of the goals and priorities for the current fiscal year and develops goals and priorities for the next fiscal year. At this time, the Finance Department coordinates the preparation of the Village's Multi-Year Financial Plan. This plan analyzes current levels of revenues and expenditures and projects revenues and expenditures into the future. The projections are made based on current and future economic factors and reasonable assumptions. Information is gathered from each department regarding any proposed change in operations that may be needed over this time period. Once the Multi-Year Financial Plan is completed, the Village Board meets as a Committee of the Whole to discuss the plan. At this time, the Village Board provides guidance on salary, operating and capital expenditures.

In early December, these budget guidelines are distributed to each Department Head along with instructions. The departments then prepare a budget for all areas under that Department Head's responsibility. A preliminary budget document is prepared by the Finance Department for review by the Village Administrator. Meetings are then held with each department to review the request and changes are made to the preliminary budget based on revenue estimates and available resources. A Draft Budget is prepared that incorporates any changes and is sent to the Mayor and Village Board, Department Heads and other staff members. A copy is also made available for public inspection.

In late February or early March, the Village Board conducts a budget workshop, which is open to the public, to review and discuss the draft budget. A formal public hearing is scheduled for mid-March or early April and the public is invited to comment on any item contained in the draft budget. The final draft of the budget is then prepared which contains any changes based on the public hearing and the final budget is adopted by the Village Board in April.

If necessary, the annual budget may be amended by the Village Board with a two-thirds majority vote. These amendments are usually necessary if anticipated expenditures are expected to exceed the total amount budgeted at the fund level due to changing priorities, unexpected occurrences or additional revenues become available.

During the fiscal year, the Finance Department prepares and distributes to all departments a monthly report detailing the year to date revenues and expenditures. Significant variances are researched and discussed with the department heads. The Village's budgetary control is at the fund level and budgets are adopted for every fund. Total expenditures may not exceed the total amount approved for each fund unless a budget amendment is approved by the Village Board.

Overview of the Village's Fund Structure

The Village of Libertyville's accounting and budgeting systems are organized and operated on a fund basis. The Government Finance Officers Association (GFOA) defines a fund as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limits. In addition, individual funds are also classified as either "Major" or "Nonmajor." The impact of this distinction is that the financial activity of nonmajor funds is reported in certain instances in the audited financial statements in a consolidated format while major funds are reported separately. Generally, the General Fund, Projects Fund, Tax Increment Financing Fund, Debt Service Fund, Water and Sewer Fund and the Sports Complex Funds are considered "Major" Funds. The following fund types are used in the Village of Libertyville.

GOVERNMENTAL FUND TYPE

These funds are accounted for using the modified accrual basis of accounting for financial reporting. Revenues are recognized when earned and expenditures are recognized when incurred.

General Fund

The General Fund is used to account for all activity except those required to be accounted for in another fund. The General Fund for the Village of Libertyville accounts for the activity of the following departments: Legislative Boards, Administration & Finance, Legal, Public Buildings, Community Organizations, Community Development, Central Business District Parking, Public Works, Police, Fire, Emergency Management, and Parks & Recreation.

Special Revenue Funds – These funds are used to segregate revenues which are restricted for specific purposes.

Motor Fuel Tax Fund - This fund accounts for revenues and expenses associated with the State Motor Fuel Tax collected on the sale of gasoline. A portion of this tax is distributed to municipalities, by the State, on the basis of population.

Commuter Parking Fund – This fund accounts for revenues and expenditures associated with the operation and maintenance of the commuter parking lots that are used by Metra commuters.

Fire Fund - This fund accounts for the revenues and expenses associated with the former Volunteer Firemen's Association. Revenues are generated through donations and the operation of the soda machines at the Fire Stations. The antique fire truck is maintained with revenues in this fund.

Foreign Fire Insurance Tax Fund – This fund accounts for the receipt and expenditures of the foreign fire insurance tax. This tax is levied on every insurance company, not incorporated in Illinois, that issues fire insurance policies in the Village.

Timber Creek Special Service Area – This fund was created for the operation, upkeep, maintenance and repair of the entrance sign, storm water retention areas and various outlots within the Timber Creek development.

Concord Special Service Area – This fund accounts for the operation, upkeep, maintenance and repair of the storm water detention facility, signage, fencing and landscaping within the Concord Subdivision.

Hotel/Motel Tax Fund – This fund accounts for the 5% tax assessed on the gross rental receipts for hotels/motels located within the Village of Libertyville. Expenditures must be used to promote tourism and conventions within the Village or to attract non-resident overnight visitors.

Capital Projects Funds – Used to account for financial resources used for the purchase of land and the construction of infrastructure assets.

Tax Increment Financing (TIF) – This fund accounts for the TIF District that was set up in 1986 for the redevelopment of the downtown business district.

Impact Fee – This fund accounts for all impact fees charged to developers to offset costs of construction. Currently the Village is collecting impact fees for parking in the downtown areas.

Project Fund – This fund accounts for the activity associated with a variety of infrastructure installations and improvements as well as other high dollar, non-infrastructure projects.

Road Bond Fund – This fund accounts for the activity associated with the road improvements financed through a referendum in 2012.

Building Fund – This fund is new in the Fiscal Year 2018-19 to isolate funds for future public building replacement or rehabilitation.

Park Improvement – This fund accounts for funds used for improvements to the public park system. Sources of funding are impact fees, grants and transfers from the general fund parks & recreation division budget.

Public Buildings Improvement Fund – This fund was established to account for and accumulate funds for capital improvements to Village buildings including the Village Hall, Schertz Municipal Building, Civic Center, Cook House, and the Adler Cultural Center.

Debt Service Funds – Used to account for the payment of principal and interest on general long-term debt.

General Bond & Interest Fund – This fund is used to accumulate funds for the repayment of the Village's General Obligation Bonds which pledge as repayment the full faith and credit of the Village of Libertyville.

PROPRIETARY FUNDS

These funds are used to account for a government's business-type activity. They are accounted for on the accrual basis of accounting. Revenues and expenses are recognized when they occur, regardless of the related cash flows. Budgets are prepared on the accrual basis except for the following items; depreciation, amortization, or accrued vacation pay are not budgeted; capital assets and principal payments on bonds are budgeted as expenditures.

Enterprise Funds

Water and Sewer Utility Fund – This fund is used to account for the operation and maintenance of the waterworks and sewage activities of the Village. The village owns and operates its own wastewater treatment plant. Water is purchased from the Central Lake County Joint Action Water Agency (CLCJAWA).

Libertyville Sports Complex Fund – This fund was established in 2001 to account for all activity of the Sports Complex. This complex opened in June 2002 and includes a 160,000 square foot indoor facility and an 80 station golf learning center and clubhouse.

Internal Service Fund – These funds account for the financing of goods or services provided by one department to other departments of the Village.

Fleet Services & Replacement Fund – This fund accounts for the maintenance, repair and replacement of all village vehicles. Funding is provided through the individual departments using vehicles and related services.

Technology and Equipment Replacement Fund (TERF) –This fund accounts for the purchase, maintenance and replacement of computer software, hardware and infrastructure.

FIDUCIARY FUNDS

Pension Trust Fund

These funds are provided for informational purposes only and are not included in the Budget Ordinance passed by the Village Board. These funds are overseen by independent Boards.

Police Pension Fund – Accounts for revenues and expenditures associated with the Village operated pension plan for sworn police. This fund is not within the fiduciary responsibility of the Village Board, but rather rests with a separate Pension Board.

Fire Pension Fund – Accounts for revenues and expenditures associated with the Village operated pension for sworn fire employees. This fund is not within the fiduciary responsibility of the Village Board, but rather rests with a separate Pension Board.

Basis of Accounting and Basis of Budgeting

The modified accrual basis of accounting is used for all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Property taxes are recognized when they become both measurable and available in the period that the tax is intended to finance. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as expenditures when due.

Revenues susceptible to accrual are property taxes, motor fuel taxes, franchise fees, license, interest revenue and charges for services. Sales tax owed to the state at year end on behalf

of the Village is also recognized as revenue. Fines and permit revenues are not subject to accrual because they are not measurable until received in cash.

The accrual basis of accounting is used by the Village's proprietary fund types including enterprise funds, internal service funds and pension trust funds. Under this method, revenues and additions are recorded when earned and expenses and deductions are recorded at the time incurred.

The budget for the Village of Libertyville is prepared on a basis consistent with generally accepted accounting principles (GAAP) mentioned above except for the following major exceptions:

1. Capital outlay within the proprietary fund-types are capitalized and recorded as assets on a GAAP basis, but expensed on the budgetary basis. In addition, depreciation expense is not shown on the budgetary basis for proprietary fund-types since capital outlay is expensed and not depreciated. The budgetary basis provides a more accurate description of the actual expenditures made during the year for the proprietary fund-types.
2. Loan/bond proceeds in Enterprise funds are shown as revenues for the budgetary basis, and assets on a GAAP basis. Principal payments are shown as expenditures on a budgetary basis but reflected as a decrease in long-term debt payable on a GAAP basis. Under GAAP, loan/bond proceeds for proprietary funds would be shown as an asset and offset with the long-term debt payable.
3. Unrealized gains and losses on investments are treated as adjustments to revenue under GAAP, while under the basis of budgeting these amounts are not recognized and are excluded from revenue.

The following chart shows the relationship between the various departments and each fund type.

Relationship Between Funds						
Department	General Fund	Special Revenue Funds (1)	Water & Sewer Fund (2)	Sports Complex Fund (3)	Capital Project Funds (4)	Internal Service Funds (5)
Boards and Commissions	X					
Administration	X	X			X	X
Community Development	X				X	X
Public Works	X	X	X		X	X
Police	X	X				X
Fire	X	X				X
Recreation	X			X		X
Water/Sewer			X			X
Sports Complex				X		X

1. Special Revenue Funds include Concord Special Service Area, Fire Fund, Foreign Fire Insurance Tax, Timber Creek Special Service Area, Motor Fuel Tax, Hotel-Motel Tax and Commuter Parking.
2. Water & Sewer Fund includes Water, Sewer, Wastewater Treatment Plant, Water & Sewer Debt Service and Water and Sewer Capital Projects.
3. Sports Complex Fund includes Indoor Sports Facility, Golf Learning Center, Family Entertainment Center and Sports Complex-Debt Service.
4. Capital Project Funds include Tax Increment Financing, Impact Fee, Capital Improvement, Road Improvement, Park Improvement and Public Buildings Improvement.
5. Internal Service Funds include the Fleet Services and Replacement Fund and the Technology and Equipment Replacement Fund

VILLAGE OF LIBERTYVILLE FINANCIAL MANAGEMENT POLICIES

The Village of Libertyville Financial Policies, listed below, provide the basic framework for the fiscal management of the Village. These policies provide guidelines for evaluating both current activities and proposals for future programs. Most of the policies represent long-standing principles, traditions and practices, which have guided the Village in the past and have helped maintain the Village's financial stability. The Village's financial strength is exemplified by Moody's Investors Service bond rating of Aa2.

Revenue Policy

- The Village will attempt to maintain a diversified and stable revenue system.
- The Village will establish user charges and fees directly related to the cost of providing the service.
- The Village will review fees/charges annually.
- One-time revenues will be used only for one-time expenditures.
- All revenue forecasts shall be conservative.

Cash Management

- The Village will deposit all funds on the same day the funds are received.
- Investing Village funds will be in accordance with the Village's written investment policy, which emphasizes preservation of principal.

Debt Policies

- The Village will not issue notes/bonds to finance operating deficits.
- The Village will publish and distribute an official statement for each bond issue.
- The Village will levy a tax sufficient to retire general obligation debt. Taxes will be abated for general obligation debt where an alternate revenue source is pledged.
- The Village will maintain debt retirement reserves as established in bond ordinance covenants.
- The Village will maintain existing balances in its Enterprise Fund by maintaining its pledged revenue bond coverage requirements.
- Capital projects financed through bond proceeds shall be financed for a period not to exceed the useful life of the project.

Reserve Policies

- The Village will assess its unreserved fund balance in all funds on an annual basis based on current and anticipated needs.
- The Village will maintain an unreserved General Fund Balance in accordance with the policy approved by the Village Board. The reserves will be equal to 17% of expenditures plus 60% of the prior three year sales tax revenue average.

Operating Budget Policies

- Current Revenues will be sufficient to support current operating expenditures.

- Financial systems will be maintained to monitor revenues and expenditures on an ongoing basis.
- Revenues and expenditures will be projected for the next five years for the general fund and other funds as deemed necessary.
- The operating budget will be balanced with current revenues, which may include beginning fund balances less required reserves as established by the Village Board, greater than or equal to current expenditures/expenses.
- The Village will annually submit documentation to obtain the Award for Distinguished Budget Presentation from the Government Finance Officer's Association (GFOA).

Accounting Policies

- The Village will maintain high standards of accounting. Generally Accepted Accounting Principles (GAAP) will be used in accordance with the standards developed by the Governmental Accounting Standards Board (GASB) and endorsed by the Government Finance Officer's Association (GFOA).
- An independent firm of certified public accountants will perform an annual financial compliance audit of the Village's financial statements and will publicly issue an opinion that will be incorporated in the Comprehensive Annual Financial Report (CAFR).
- Full disclosure will be provided in the financial statements and bond representations.
- The Village will annually submit documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting from GFOA.
- The Village will comply with all financial reporting requirements including all annual reports to be filed with the State and all annual debt disclosures filed with the respective agencies.

FY2018 - 2019 Budget

Fund #	Fund Name	Estimated			Surplus/ (Deficit)	Resulting		Fund Balance %
		Beginning Fund Balance	REVENUE	EXPENSE		Estimated Fund Balance 4/30/2019	% Change in Fund Balance	
1	General Fund	\$ 13,441,338	\$ 29,949,689	\$ 32,949,689	\$ (3,000,000)	\$ 10,441,338	-22%	34.9%
<i>Special Revenue Funds</i>								
2	Concord SSA	\$ 53,951	\$ 31,090	\$ 30,690	\$ 400	\$ 54,351	1%	177.1%
4	Fire Fund	\$ 21,792	\$ 3,400	\$ 8,000	\$ (4,600)	\$ 17,192	-21%	214.9%
5	Foreign Fire Insurance Tax	\$ 77,733	\$ 50,220	\$ 51,000	\$ (780)	\$ 76,953	-1%	150.9%
6	Timber Creek SSA	\$ 64,866	\$ 25,768	\$ 25,368	\$ 400	\$ 65,266	1%	257.3%
7	Motor Fuel Tax	\$ 1,865,280	\$ 528,111	\$ 1,370,000	\$ (841,889)	\$ 1,023,391	-45%	74.7%
13	Hotel/Motel Tax Fund	\$ 465,185	\$ 366,000	\$ 508,445	\$ (142,445)	\$ 322,740	-31%	63.5%
14	Commuter Parking Fund	\$ 1,411,184	\$ 421,500	\$ 1,601,680	\$ (1,180,180)	\$ 231,004	-84%	14.4%
Total Special Revenue Funds			<u>\$ 1,426,089</u>	<u>\$ 3,595,183</u>				
<i>Debt Service Funds</i>								
8	General Bond & Interest	\$ 465,695	\$ 1,606,108	\$ 1,606,108	\$ -	\$ 465,695	0%	29.0%
Total Debt Service Funds			<u>\$ 1,606,108</u>	<u>\$ 1,606,108</u>				
<i>Capital/Project Funds</i>								
9	Tax Increment Fin Dist #1	\$ 203,125	\$ 3,803,000	\$ 3,803,000	\$ -	\$ 203,125	0%	5.3%
12	Impact Fee Fund	\$ 559,091	\$ -	\$ -	\$ -	\$ 559,091	0%	
40	Project Fund	\$ 1,462,596	\$ 845,500	\$ 1,395,260	\$ (549,760)	\$ 912,836	-38%	65.4%
41	Road Bond Fund	\$ 2,573,000	\$ 15,000	\$ 2,588,000	\$ (2,573,000)	\$ -	-100%	0.0%
42	Building Fund	\$ -	\$ 700,000	\$ -	\$ 700,000	\$ 700,000		
45	Park Improvement Fund	\$ 1,056,466	\$ 109,000	\$ 495,000	\$ (386,000)	\$ 670,466	-37%	135.4%
46	Public Bldg Improvement Fund	\$ 175,736	\$ 300,000	\$ 409,000	\$ (109,000)	\$ 66,736	-62%	16.3%
Total Capital/Project Funds			<u>\$ 5,772,500</u>	<u>\$ 8,690,260</u>				
<i>Internal Service Funds</i>								
30	Vehicle Maint/Repl Fund	\$ 1,291,269	\$ 3,141,643	\$ 2,201,562	\$ 940,081	\$ 2,231,350	73%	101.4%
31	Technology Equip/Repl Fund	\$ 599,825	\$ -	\$ 599,825	\$ (599,825)	\$ -	-100%	0.0%
Total Internal Service Funds			<u>\$ 3,141,643</u>	<u>\$ 2,801,387</u>				
<i>Enterprise Funds</i>								
20	Utility Fund	\$ 1,860,677	\$ 10,025,447	\$ 11,053,738	\$ (1,028,291)	\$ 832,386	-55%	10.0%
60	Libertyville Sports Complex	\$ -	\$ 3,868,463	\$ 3,868,463	\$ -	\$ -		0.0%
Total Enterprise Funds			<u>\$ 13,893,910</u>	<u>\$ 14,922,201</u>				
Total of Appropriated Funds			\$ 55,789,939	\$ 64,564,828				
<i>Pension Funds</i>								
55	Police Pension Fund	\$ 30,666,282	\$ 2,688,848	\$ 2,802,185	\$ (113,337)	\$ 30,552,945	0%	1090.3%
56	Firefighters Pension Fund	\$ 28,502,585	\$ 2,537,098	\$ 1,692,058	\$ 845,040	\$ 29,347,625	3%	1734.4%
Total Pension Funds			<u>\$ 5,225,946</u>	<u>\$ 4,494,243</u>				
TOTAL ALL FUNDS			\$ 61,015,885	\$ 69,059,071				

FUND BALANCE ANALYSIS

The Village of Libertyville has a Fund Balance Policy that stipulates the amount of fund balance reserves that should exist in its funds as a percentage of the budgeted expenditures. All funds are projected to end the FY2018-2019 in compliance with the Village's policy based on the proposed budget. The following funds have fund balances that are projected to change by +/- 10%, the GFOA benchmark for fund balance analysis.

The General Fund includes one-time transfers in this budget totaling \$3 million as a planned reduction in reserves, for the specific purpose of contributing to building needs (\$1 million) and vehicle replacement (\$2 million). This will result in a reduction of General Fund fund balance of approximately 22%. The resulting Fund Balance percentage of 34.9% is in compliance with the Village Fund Balance policy for the General Fund.

The Fire Fund is projected to decrease 21% based on projected expenses. A healthy fund balance remains in this fund, 214% more than the annual spend.

Motor Fuel Tax receipts have been building up over several years to fund asphalt resurfacing projects. Larger projects are more efficient and cost effective. The Fund Balance is projected to decline by 45% as a result of a \$1.3 million project.

Similarly, the Commuter Parking Fund includes expenditures for the Downtown Train Station, in the amount of \$1.2 million. Funds had been accumulating for this specific capital improvement and the 84% decrease in projected fund balance was expected.

The Hotel Motel Tax Fund also includes significant capital repairs to two public structures. Window replacements to Cook House and the Civic Center are budgeted at \$160,000, which will decrease the fund balance by 31%.

The Project Fund funds significant capital improvements. Necessary improvements planned for this fiscal year will result in a decrease to fund balance of 38%. All Road Bond proceeds will be expended in this fiscal year, depleting the entire fund balance as planned. Similarly, the Park Improvement Fund has planned capital projects that will decrease its fund balance by 37%. The Public Building Improvement Fund is where all major repairs are handled for the Village's operational buildings. Planned improvements to Village Hall, two Fire Stations and the Schertz Building will result in a 62% decline in this fund.

The Vehicle Maintenance and Replacement Fund is anticipated to grow by 73% as a result of the one-time \$2 million transfer from the General Fund, despite planned replacements of \$1.3 million. The Technology/Equipment Replacement Fund reserves and operating budget are being transferred to the General Fund and therefore will be reduced to zero after this fiscal year.

The Utility Fund is anticipated to spend down the rest of its bond proceeds on underground and water main improvements. As a result, the unrestricted fund balance will decrease significantly.

VILLAGE OF LIBERTYVILLE						
TOTAL REVENUE - ALL FUNDS						
	2014-15	2015-16	2016-17	2017-18	2018-19	% of
	Actual	Actual	Actual	Estimate	Budget	Total
Property Tax	7,124,062	7,558,147	8,044,507	8,152,812	8,326,242	14%
TIF Property Tax	3,193,832	3,374,189	3,664,442	3,786,396	3,800,000	6%
SSA Property Tax	44,498	43,665	43,295	44,151	56,058	0%
Total Property Tax	10,362,392	10,976,001	11,752,244	11,983,359	12,182,300	20%
Electric Utility Tax	1,302,449	1,236,176	1,266,577	1,198,483	1,175,000	2%
Places for Eating Tax	-	-	383,537	873,660	875,000	1%
Leased Car Tax	130,443	136,111	135,651	128,423	129,575	0%
Foreign Fire Tax	46,686	49,655	51,043	51,567	50,000	0%
Hotel/Motel Tax	298,912	349,995	358,093	375,837	350,000	1%
Total Other Taxes	1,778,490	1,771,937	2,194,901	2,627,970	2,579,575	4%
Personal Property Repl Tax	133,055	121,571	139,426	111,751	97,000	0%
Sales Tax	7,919,226	7,449,528	7,599,992	7,634,298	7,695,000	13%
Income Tax	1,966,255	2,203,423	1,909,908	1,982,782	1,818,193	3%
Illinois Use Tax	403,449	490,791	506,089	438,297	501,780	1%
Fire Protection District Rev	2,668,521	2,779,724	2,851,012	2,912,152	2,973,355	5%
Telecom Infrastructure Maint	1,419,287	1,194,637	1,132,735	956,317	1,018,000	2%
Motor Fuel Tax	678,014	519,635	514,914	515,253	523,111	1%
Total Intergovernmental Revenue	15,187,807	14,759,309	14,654,076	14,550,850	14,626,439	24%
Licenses and Permits	1,472,731	1,807,714	1,707,453	1,415,162	1,239,000	2%
Water Charges	4,620,257	4,814,106	5,116,718	5,040,634	5,169,889	8%
Sewer Charges	2,745,629	2,823,331	3,275,938	4,138,576	4,630,058	8%
Other Charges for Service	8,659,412	9,108,081	9,419,516	8,785,175	9,020,720	15%
Total Charges for Service	16,025,298	16,745,518	17,812,172	17,964,385	18,820,667	31%
Fines and Forfeitures	811,584	775,168	708,742	725,575	675,000	1%
Interest/Investment Gains/(Losses)	3,797,593	523,110	5,687,868	1,341,705	1,152,520	2%
Miscellaneous	1,136,650	3,329,023	885,556	686,891	477,350	1%
Grants	150,482	17,023	325,189	23,033	25,000	0%
Bond Proceeds	5,000,000	5,000,000	5,000,000	-	-	0%
Total Miscellaneous	10,084,725	8,869,156	11,898,613	2,051,629	1,654,870	3%
Transfers	1,851,981	3,972,472	2,249,516	1,769,022	4,982,088	8%
Village Pension Contributions	2,589,824	3,933,866	2,987,882	3,477,684	3,493,946	6%
Employee Pension Contributions	748,461	757,663	750,125	778,334	762,000	1%
Total Transfers and Contributions	5,190,266	8,664,001	5,987,523	6,025,040	9,238,034	15%
TOTAL REVENUES - ALL FUNDS	60,913,293	64,368,804	66,715,724	57,343,970	61,015,885	

**VILLAGE OF LIBERTYVILLE
BUDGETED EXPENSES SUMMARY**

FUND	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ESTIMATE	2018-19 BUDGET
General Fund	25,224,176	29,309,475	27,764,292	28,118,763	32,949,689
SPECIAL REVENUE FUNDS					
Motor Fuel Tax Fund	633,748	600,620	0	0	1,370,000
Emergency Telephone System Board	446,360	429,285	611,875	310,023	0
Commuter Parking Fund	295,831	280,608	331,072	699,592	1,601,680
Fire Fund	7,526	46,728	6,711	5,751	8,000
Foreign Fire Insurance Fund	28,619	21,883	63,462	75,341	51,000
Timber Creek SSA	15,460	12,019	13,361	41,292	25,368
Concord at Interlaken SSA	15,878	20,161	19,114	19,223	30,690
Hotel/Motel Tax Fund	333,678	318,426	249,550	488,631	508,445
TOTAL SPECIAL REVENUE	1,777,100	1,729,730	1,295,145	1,639,853	3,595,183
ENTERPRISE FUND					
Water & Sewer	6,819,925	9,897,337	9,788,389	9,641,318	11,053,738
Libertyville Sports Complex	2,880,842	3,450,781	3,664,275	3,387,221	3,868,463
TOTAL ENTERPRISE	9,700,767	13,348,118	13,452,664	13,028,539	14,922,201
CAPITAL PROJECT FUNDS					
Project Fund	1,329,636	1,326,097	733,053	1,125,563	1,395,260
Building Fund	-	-	-	-	0
Road Bond Fund	3,491,277	3,119,748	4,356,471	3,318,836	2,588,000
Tax Increment Fin Dist #1	2,341,529	3,147,949	11,678,016	3,672,184	3,803,000
Impact Fee Fund	0	0	0	0	0
Park Improvement Fund	204,754	975,221	393,052	488,824	495,000
Public Building Improvement Fund	51,641	99,019	194,266	174,879	409,000
TOTAL CAPITAL PROJECT	7,418,837	8,668,034	17,354,858	8,780,286	8,690,260
DEBT SERVICE FUND					
General Bond and Interest	867,712	1,202,340	1,550,700	1,582,714	1,606,108
Sales Tax Bond Fund	77,393	75,992	74,243	67,493	0
TOTAL DEBT SERVICE	945,105	1,278,332	1,624,943	1,650,207	1,606,108
INTERNAL SERVICE FUNDS					
Vehicle Maint/Replacement Fund	812,834	1,230,033	1,296,568	1,454,955	2,201,562
Technology Equip/Replacement Fund	457,366	444,329	504,977	619,785	599,825
TOTAL INTERNAL SERVICE FUNDS	1,270,200	1,674,362	1,801,545	2,074,740	2,801,387
TOTAL EXPENSES - APPROPRIATED FUNDS	50,052,538	56,008,051	63,293,447	55,292,388	64,564,828
PENSION FUNDS					
Police Pension Fund	2,285,888	2,729,415	2,707,552	2,831,642	2,802,185
Firefighter Pension Fund	1,430,465	1,549,171	1,618,357	1,674,912	1,692,058
TOTAL PENSION FUNDS	3,716,353	4,278,586	4,325,909	4,506,554	4,494,243
TOTAL EXPENSES - ALL FUNDS	53,768,891	60,286,637	67,619,356	59,798,942	69,059,071

Village of Libertyville
Revenues by Category and Fund (Appropriated Funds)

	Property Taxes	Other Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines and Forfeitures	Interest	Miscellaneous	Transfers	Total
General	\$ 6,722,634	\$ 2,722,298	\$ 1,239,000	\$ 10,131,973	\$ 7,666,109	\$ 675,000	\$ 120,000	\$ 465,350	\$ 207,325	\$ 29,949,689
<i>Special Revenue Funds</i>										
Concord SSA	\$ 30,690						\$ 400			\$ 31,090
Fire Fund								\$ 3,400		\$ 3,400
Foreign Fire Fund		\$ 50,000					\$ 220			\$ 50,220
Timber Creek SSA	\$ 25,368						\$ 400			\$ 25,768
Motor Fuel Tax		\$ 523,111					\$ 5,000			\$ 528,111
Hotel Motel Tax Fund		\$ 350,000			\$ 14,000		\$ 2,000			\$ 366,000
Commuter Parking Fund					\$ 414,000		\$ 7,500			\$ 421,500
<i>Debt Service Funds</i>										
General Bond Fund	\$ 1,603,608						\$ 2,500			\$ 1,606,108
<i>Capital/Project Funds</i>										
Tax Increment Fin Dist #1	\$ 3,800,000						\$ 3,000			\$ 3,803,000
Project Fund			\$ 380,000	\$ 160,000			\$ 3,000	\$ 2,500	\$ 300,000	\$ 845,500
Road Bond Fund							\$ 15,000			\$ 15,000
Building Fund									\$ 700,000	\$ 700,000
Park Improvement Fund					\$ 100,000		\$ 8,500	\$ 500		\$ 109,000
Public Building Improvement Fund									\$ 300,000	\$ 300,000
<i>Internal Service Funds</i>										
Vehicle Maint Fund					\$ 1,044,643	\$ 18,000	\$ 12,000	\$ 67,000	\$ 2,000,000	\$ 3,141,643
Tech Replacement Fund										\$ -
<i>Enterprise Funds</i>										
Utility Fund					\$ 9,932,947		\$ 23,000	\$ 69,500		\$ 10,025,447
Libertyville Sports Complex					\$ 2,310,625			\$ 83,075	\$ 1,474,763	\$ 3,868,463
Totals	\$ 12,182,300	\$ 3,645,409	\$ 1,619,000	\$ 10,291,973	\$ 21,482,324	\$ 693,000	\$ 202,520	\$ 691,325	\$ 4,982,088	\$ 55,789,939

**Village of Libertyville
Expenses by Category and Fund (Appropriated Funds)**

	Salaries & Wages	Employee Benefits	Contractual	Utilities	Commodities	Capital	Repairs & Maintenance	Transfers	Debt Service	Total
General Fund	\$ 13,523,940	\$ 7,277,802	\$ 3,463,883	\$ 338,110	\$ 1,560,830	\$ 117,300	\$ 1,893,061	\$ 4,774,763		\$ 32,949,689
<i>Special Revenue Funds</i>										
Concord SSA			\$ 21,675				\$ 9,015			\$ 30,690
Fire Fund					\$ 8,000					\$ 8,000
Foreign Fire Fund					\$ 51,000					\$ 51,000
Timber Creek SSA			\$ 18,318				\$ 7,050			\$ 25,368
Motor Fuel Tax						\$ 1,370,000				\$ 1,370,000
Hotel Motel Tax Fund			\$ 348,445			\$ 160,000				\$ 508,445
Commuter Parking Fund	\$ 97,580	\$ 37,759	\$ 23,400	\$ 8,750	\$ 22,400	\$ 1,262,500	\$ 149,291			\$ 1,601,680
<i>Debt Service Fund</i>										
General Bond Fund									\$ 1,606,108	\$ 1,606,108
<i>Capital/Project Funds</i>										
Tax Increment Fin Dist #1			\$ 2,837,000						\$ 966,000	\$ 3,803,000
Project Fund			\$ 160,760		\$ 19,500	\$ 1,215,000				\$ 1,395,260
Road Bond Fund						\$ 2,588,000				\$ 2,588,000
Park Improvement Fund			\$ 20,000			\$ 475,000				\$ 495,000
Public Building Improvement Fund						\$ 409,000				\$ 409,000
<i>Internal Service Funds</i>										
Vehicle Maint Fund	\$ 276,080	\$ 127,352	\$ 52,700		\$ 331,780	\$ 1,321,000	\$ 8,000		\$ 84,650	\$ 2,201,562
Tech Replacement Fund			\$ 42,500		\$ 300,000	\$ 50,000		\$ 207,325		\$ 599,825
<i>Enterprise Funds</i>										
Utility Fund	\$ 1,778,372	\$ 602,804	\$ 325,925	\$ 954,450	\$ 2,844,640	\$ 2,947,230	\$ 460,129	\$ 100,000	\$ 1,040,188	\$ 11,053,738
Libertyville Sports Complex	\$ 798,623	\$ 195,321	\$ 404,150	\$ 243,120	\$ 250,756	\$ 166,750	\$ 339,800	\$ 12,000	\$ 1,457,943	\$ 3,868,463
Totals	\$ 16,474,595	\$ 8,241,038	\$ 7,718,756	\$ 1,544,430	\$ 5,388,906	\$ 12,081,780	\$ 2,866,346	\$ 5,094,088	\$ 5,154,889	\$ 64,564,828

One -Time Projects/Capital Investments > \$25,000

The following chart lists one-time expenses or capital investments that exceed \$25,000. There are additional capital expenditures in the various budgets below this threshold. The purpose of this chart is to show the significant investment in important projects, capital improvements and infrastructure included in the proposed budget.

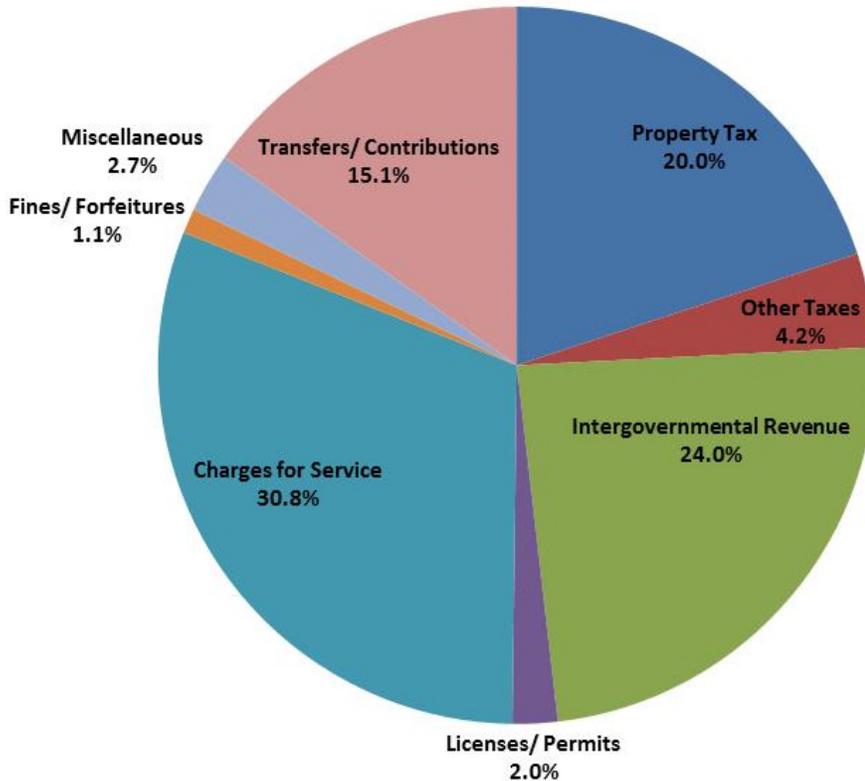
Account Number	Description	Dollar Amount
General Fund:		
01-0701-5-728	EAB Removal	\$ 50,000
01-0701-5-729	50/50 Tree Replacement Program	\$ 110,000
01-2100-6-790	Desktop/Laptop Replacements	\$ 56,800
01-2100-6-790	Switch Replacements	\$ 27,000
	General Fund Total	\$ 243,800
Motor Fuel Tax Fund:		
07-0000-0-738	Asphalt Resurfacing on Rockland and Golf	\$ 1,370,000
	Motor Fuel Tax Fund Total	\$ 1,370,000
Tax Increment Financing District #1 Fund:		
09-0000-0-776	Church St Garage Signage	\$ 60,000
09-0000-0-776	East Parking Lot Resurfacing	\$ 110,000
	TIF Fund Total	\$ 170,000
Hotel Motel Tax Fund:		
13-0000-0-720	Cook House Window Replacement	\$ 40,000
13-0000--0759	Additional Dining Promotion	\$ 30,000
13-0000-0-762	Civic Ctr Window Replacement	\$ 120,000
	Hotel Motel Tax Fund Total	\$ 190,000
Commuter Parking Fund:		
14-0000-6-791	Downtown Station Improvement	\$ 1,200,000
14-0000-6-792	Prairie Crossing Metra North Engineering	\$ 57,500
14-0000-7-713	Roof/Wall Repairs Metra Bldg	\$ 25,000
	Commuter Parking Fund Total	\$ 1,282,500
Utility Fund:		
20-2020-3-728	Fire Hydrant Flow Testing	\$ 81,000
20-2024-6-750	WWTP Improvements	\$ 334,500
20-2024-6-761	Watermain Improvements	\$ 75,000
20-2024-6-772	Underground improvements	\$ 1,052,730
20-2024-6-775	Sanitary Sewer Relocation	\$ 175,000
20-2024-6-776	Sanitary Sewer Repairs	\$ 425,000
20-2024-6-777	Lift Station Improvements	\$ 540,000
20-2024-6-781	Residential Lead Svc Reimbursement	\$ 10,000
20-2024-6-795	System Improvements	\$ 335,000
	Utility Fund Total	\$ 3,028,230
Project Fund:		
40-0000-3-705	Comprehensive Plan	\$ 140,000
40-0000-0-774	Storm Sewer Improvements	\$ 800,000
40-0000-0-775	Streetlight Replacement	\$ 35,000
40-0000-0-782	Bridge Repair/Replacement	\$ 25,000
40-0000-0-792	Salt Dome	\$ 335,000
	Project Fund Total	\$ 1,335,000
Road Bond Fund:		
41-0000-5-761	Streetscape Improvements	\$ 40,000
41-0000-0-773	Road Improvement Program	\$ 225,000
41-0000-6-773	Road Rehabilitation Program	\$ 2,128,000
	Road Bond Fund Total	\$ 2,393,000

Account Number	Description	Dollar Amount
Park Improvement Fund:		
45-0000-0-782	Hockey Rink Relocation	\$ 80,000
45-0000-0-782	Court Resurfacing	\$ 110,000
45-0000-0-782	Pool Heaters	\$ 50,000
45-0000-0-782	Adler Pool Slides	\$ 35,000
45-0000-0-782	Park Improvements	\$ 200,000
	Park Improvement Fund Total	\$ 475,000
Public Building Improvement Fund:		
46-0000-0-790	Village Hall HVAC Replacement	\$ 200,000
46-0000-0-794	Fire Station #2 Roof Project	\$ 89,000
46-0000-0-794	Fire Station #1 Training Room Improvements	\$ 25,500
46-0000-0-794	Fire Station Bay Garage Door Replacements	\$ 48,000
46-0000-0-795	Schertz HVAC Replacement	\$ 25,000
	Total Public Bldg Improvements Fund:	\$ 387,500
Sports Complex Fund:		
60-6001-6-790	Fitness Center Flooring	\$ 32,000
60-6001-6-790	Building Security	\$ 65,000
60-6001-6-790	Motor Replacements	\$ 58,750
	Total Sports Complex Fund:	\$ 155,750
	Total Projects/Capital Improvements:	\$ 11,030,780

VILLAGE OF LIBERTYVILLE FY2018-19 REVENUE

The following pie chart shows the breakdown of the revenue sources that fund the Village's FY2017-18 budget. Total budgeted revenue is \$61,015,885, including the pension funds.

FY2018-19 Revenue - All Funds



Charges for Service

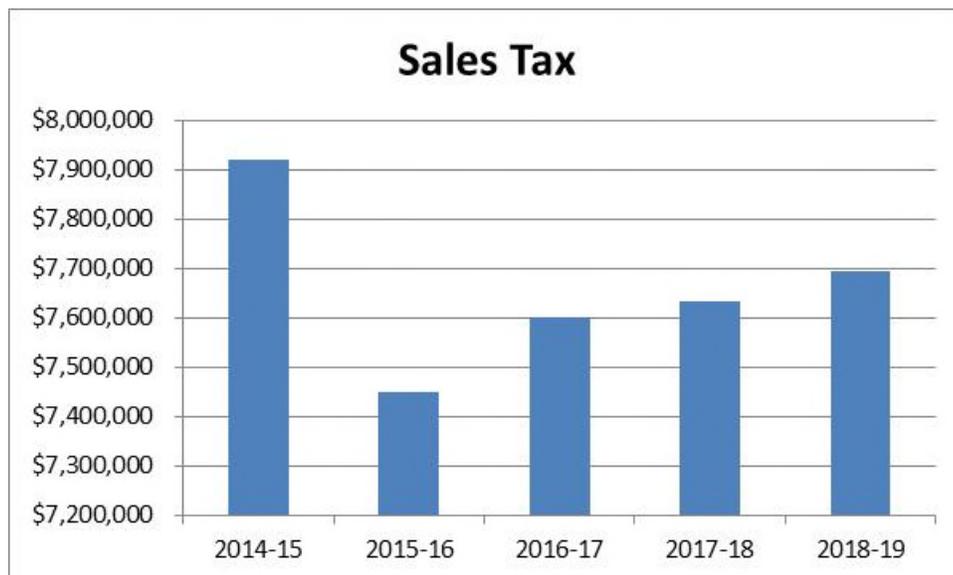
The fees charged for the various services that the Village performs make up 30.8%, or \$18,820,667, of the total Village budgeted revenue. The bulk of this amount (16% or \$9,799,947) is made up of the water and sewer charges that fund the Water and Sewer Enterprise Fund. No property taxes are allocated to this fund, so the Village sets its rates such that they not only cover annual operating costs but also contribute to the long-term maintenance, repair and replacement of the significant infrastructure that supports the system. The current rates were determined based upon the recommendations of a water and sewer rate study completed by a third party consultant that was completed in 2016. The study proposed a rate model that encouraged water conservation with increased rates at higher usage. Despite the multi-year nature of the study, the rates are analyzed and discussed each year as part of the annual budgeting process. The rates are projected to increase; however, usage is projected to decline slightly through water conservation. Weather also impacts the water consumption and revenue budget as dryer summers result in higher usage and wetter summers result in lower usage.

Charges for the various programs and services of the Village's Recreation Department and Libertyville Sports Complex make up another large component of this category. Approximately \$3.4 million in revenue is generated through the fees associated with the recreational programming and use of the Sports Complex facility. These revenues are estimated based primarily on historical trends and rates are determined based on recovery of associated operating costs as well as through comparison of surrounding providers.

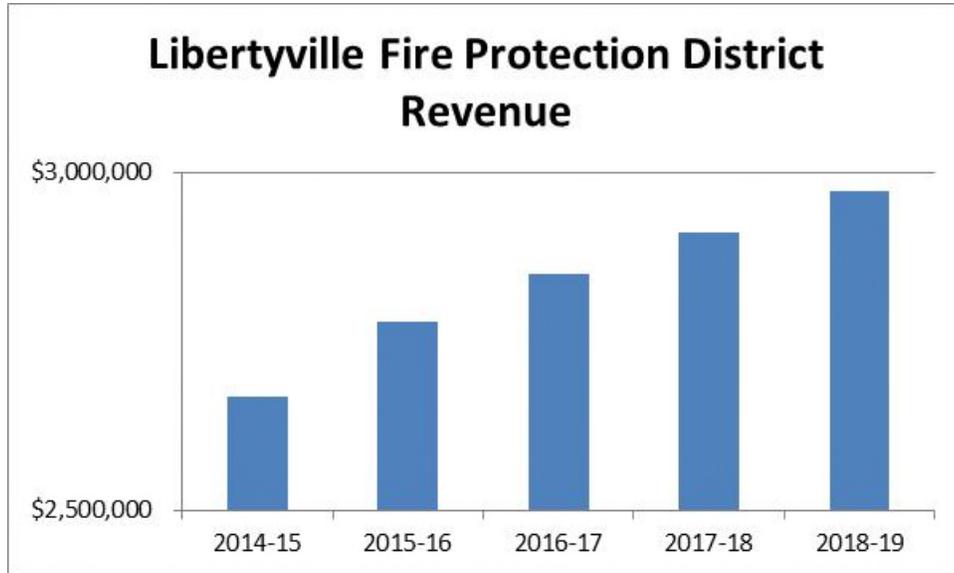
Examples of the other types of revenue included in this category are various parking fees and passes, birth and death certificate fees, inspection fees, and engineering fees, just to name a few. Most of these are estimated based on historical trends, except when known fees related to specific projects (e.g., engineering or building permit fees) are included.

Intergovernmental Revenue

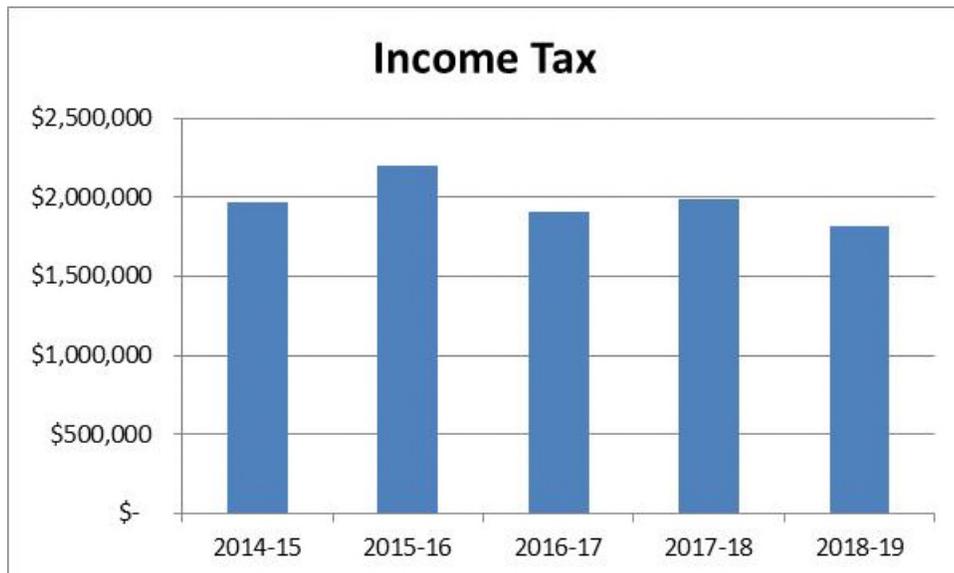
Revenues from other units of government are the next largest category of revenue, making up 24% of the total. The largest of these is Sales Tax, which is a major revenue source for the Village, making up 13% of total revenue. The State of Illinois collects and distributes to the Village 1% of the 7% Retailers Occupation Tax imposed on the sale of tangible personal property. Automotive sales are extremely important to the Village as they make up approximately 57% of the total. The Village relies on historical trends as well as economic forecasts to estimate this revenue stream. As illustrated in the chart below, it is believed that this revenue stream will continue to grow slightly.



The Village provides fire and paramedic services to the Libertyville Fire Protection District (LFPD). This revenue stream is dictated by a negotiated contract that is based on a formula. The formula takes into account equalized assessed valuation, call volume, and other factors. Based on the contract amount, budgeted revenue from this source is 2.1% higher than the prior year as can be seen in the chart below.



Another large component of this category, representing \$1.8 million or 3% of the total revenue budget, is income tax, which is also impacted by the overall economy. The Village receives a portion of the net income tax receipts collected by the State. The distribution of income tax is based upon population. All of this revenue is deposited into the Village's General Fund. The estimate for the 2018-19 budget is based on projections provided by the Illinois Municipal League, historical trending, the economic outlook and information provided by the Illinois Department of Revenue. Income tax is budgeted to decline as it is anticipated that the State will keep a larger share of the total and decrease the amount that is shared with municipalities.



The other revenues included in this category are Personal Property Replacement Tax, Illinois Use Tax, Telecom Infrastructure Maintenance Tax, and the Motor Fuel Taxes. The State collects these revenues and distributes them according to the appropriate allocation method for each. Each of these was budgeted with very moderate growth, a slight increase over the prior year.

Property Taxes

Property taxes account for 20% of all revenues for the Village of Libertyville. Property taxes used to support the general operations of the Village are 14% of total revenue, \$8,326,242. The Downtown Tax Increment Finance (TIF) District accounts for 6% of the total revenue, at \$3,800,000, while Special Service Area (SSA) property tax totals \$56,058.

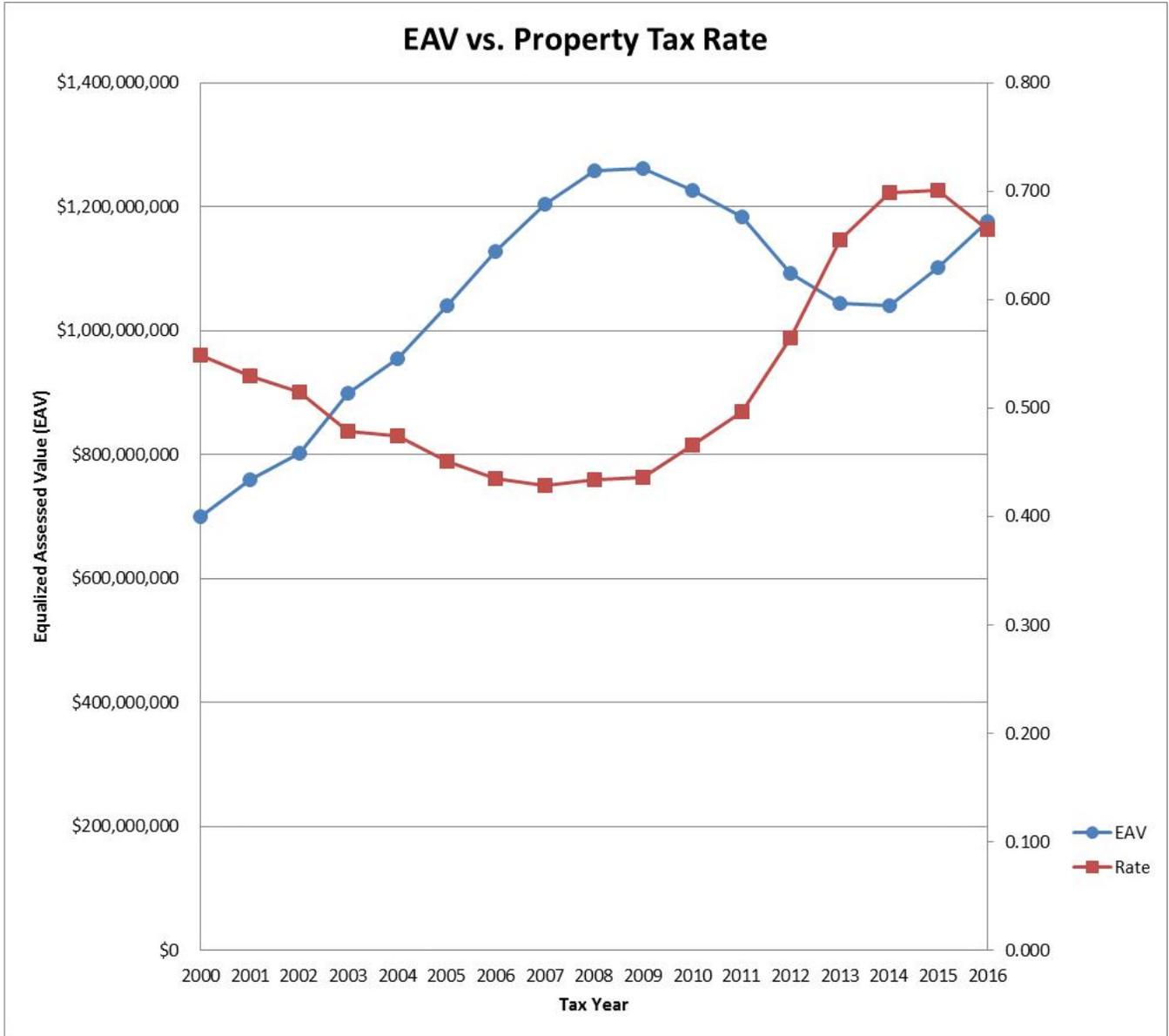
Since the Village is not a home-rule municipality, corporate property tax increases are limited by a property tax cap which amounts to the lower of 5% or the increase in the consumer price index for the previous year. This “tax cap” is formally known as the Property Tax Extension Law Limit (PTELL). For the taxes that support the 2018-19 fiscal year, the tax cap increase is 2.1%. Taxes levied for bond payments are not included in the property tax cap calculation since these taxes are approved in a separate referendum. For fiscal year 2018-19, property tax revenue is projected to increase 1.7%, including bond payments. This levy is assessed against all property owners in the Village.

The other large portion of property tax received is the Tax Increment Financing (TIF) District property tax. This is budgeted at \$3,675,000 and makes up 6% of total revenue of the Village. This Downtown TIF District was established to provide for improvements to the downtown area of the Village. Property taxes above a frozen equalized assessed valuation (EAV) are received strictly to fund these improvements; they cannot be used to fund Village operations or for any other purpose. The TIF is due to expire at the end of 2021. As part of an extension agreement, the Village has agreed to rebate 70% of the property taxes collected to the taxing bodies impacted by the TIF. This revenue stream is not part of the Village’s capped property taxes and depends solely on growth of EAV in the TIF District. It is estimated based on historical trends as well as known and expected development within the downtown area. It is important to note that this TIF District tax does not increase the tax burden of any property owner inside or outside the District; rather, it directs the growth amount to the Village of Libertyville for development within the boundaries of the TIF District.

Special Service Area tax levies are assessed only against residents within the boundaries of those special service areas and can only be used for the purposes establishing those levies. This makes up a very small portion of the tax total, \$56,058.

The table below shows how EAV has begun to increase after several years of slumping. The EAV in tax year 2017 has nearly reached the peak in 2009. The steep increase in the property tax rate between 2012 and 2015 reflects the addition of \$20 million in road rehabilitation bonds that were approved by referendum. However, the rate has dropped for the second straight year in Fiscal Year 2018 – 19.

The Village’s property tax includes parks and recreation as well as fire services in the corporate levy. These are often separate districts and therefore tax levies in other municipalities.



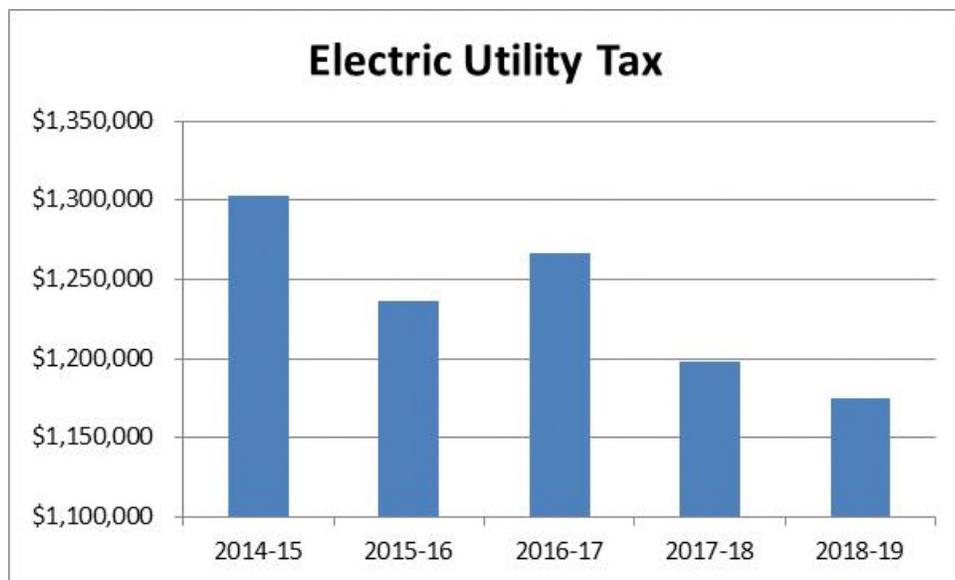
Transfers and Contributions

Transfers and contributions make up 15% of the revenues reflected in the Village budget. These include both transfers from one fund to another for various purposes (e.g., to designate General Fund funds for capital or building improvements) as well as employer and employee contributions to the pension funds. This is a higher percentage of the total this year compared to last year because of the contributions from General Fund reserves to the Vehicle Replacement Fund, the Building Fund and the Public Building Improvements Fund. The Village’s pension contributions to the Police and Fire Pension Funds total \$3,493,946 or 6% of total revenue to the Village. This revenue is reflected twice in the budget – once as property tax revenue in the General Fund and a second time as employer contribution revenue to the pension trust funds. It is also expensed in the General Fund as a benefit to the appropriate departments. The employer contribution amounts for pensions are actuarially

determined while the transfers are determined as part of the budget process on as needed basis after all other operational needs have been met.

Other Taxes

This category is made up of other taxes that are not collected by the State which make up 4% of the overall budget. The largest of these is the electric utility tax, which makes up 2% or \$1,175,000. This tax is based on electric consumption and is estimated based upon historical trends. This revenue stream has begun to decline and is projected to decrease slightly in 2018-19. This tax has a sunset clause and is reviewed annually as part of the budget process to determine whether it can be lowered. This year, because of continued uncertainty at the State level regarding distributed intergovernmental revenues, the rate was not reduced.



This category also includes the new Places for Eating tax, implemented October 1, 2016. After one full fiscal year, it is estimated that this revenue stream will generate approximately \$875,000 annually.

Other Categories

The other categories make up a small but important part of the Village's diversified revenue streams. These include miscellaneous revenue, licenses and permits, and fines, which make up 3%, 2%, and 1% respectively of overall revenue. Miscellaneous revenue includes interest and investment gains/losses, grants, bond and note proceeds along with other varied revenues. These are budgeted primarily based on estimated cash flow needs and opportunities.

Licenses and Permits fees as well as Fines are reviewed periodically. The amounts are generally calculated to offset the costs of performing Village work related to the license or permit, or the level of enforcement that is necessary. These revenues are estimated based on historical trends as well as known changes in operations.

VILLAGE OF LIBERTYVILLE
CAPITAL IMPROVEMENT PROJECT SUMMARY

The Village of Libertyville defines a capital expenditure as any item with a cost of \$500 or more with a useful life of greater than one year. A capital expenditure can be a routine expenditure that occurs in almost every budget cycle and will not have a significant impact on the operating budget (e.g., because of routine replacement). Examples of routine capital expenditures are vehicles, equipment purchases and minor building improvements. Capital expenditures can also be non-routine expenditures that occur infrequently in the budget but may span multiple years, projects that improve or enhance a Village asset. Examples of non-routine capital expenditures are major roadway improvements, building construction and water and sewer system improvements.

The Village also has a fixed asset policy which provides for the capitalization of all Village owned assets with a value greater than the capitalization threshold for the asset type (generally above \$25,000) and having a useful life of more than one year. Useful lives vary from a 4 year life for a police squad car to a 50 year period for buildings and roadways.

The Fiscal Year 2018-2019 budget includes capital projects that total \$12,081,780. Of this total, \$1,514,400 is allocated to routine capital expenditures and \$10,567,380 is for non-routine capital expenditures. Following is a summary of the major non-routine capital projects that have been funded in the Fiscal Year 2018-2019 budget.

Major Non-Routine Capital Expenditures

Parking Improvements	\$170,000
Road System	\$3,723,000
Public Building	\$1,134,650
Park Improvements	\$475,000
Sidewalk & Streetscape	\$60,000
Sanitary System	\$1,140,000
Water System	\$1,472,730
Wastewater Treatment System	\$334,500
Commuter Parking	\$1,257,500
Storm Sewer	\$800,000
	<hr/>
TOTAL	<u>\$10,567,380</u>

Capital Expenditures by Fund

Motor Fuel Tax	\$1,370,000
Capital Improvement Fund	\$1,195,000
Commuter Parking Fund	\$1,257,500
Water & Sewer Fund	\$2,947,230
Sports Complex Fund	\$166,750
Tax Increment Financing Fund	\$170,000
Road Improvement Fund	\$2,353,000
Public Building Improvement Fund	\$409,000
Hotel Motel Tax Fund	\$223,900
Park Improvement Fund	\$475,000
	<hr/>
TOTAL	<u>\$10,567,380</u>

Capital projects may have an impact on operating costs as well. For example, a new public building will require utility costs every year for the life of the asset. As aging infrastructure is improved and replaced, maintenance costs generally decrease. The related ongoing operating costs associated with the capital project is indicated below and on the following pages which provide additional detail.

Road Improvement Program	\$3,723,000
<i>Impact on Operating Budget – Decrease <\$10,000</i>	
Paving Rehabilitation	\$3,723,000
Parking Improvements	\$170,000
<i>Impact on Operating Budget – approximately \$30,000</i>	
Parking Improvements.....	\$170,000
Buildings	\$1,134,650
<i>Impact on Operating Budget – Decrease <\$1,000</i>	
Salt Dome	\$335,000
Cook House.....	\$63,250
Civic Center.....	\$160,650
Village Hall.....	\$200,000
Fire Stations.....	\$162,500
Schertz Municipal Building.....	\$46,500
Sports Complex.....	\$166,750
Sidewalk & Streetscape	\$60,000
<i>Impact on Operating Budget – Decrease <\$1,000</i>	
Bridge Replacement and Repair	\$25,000
Streetlight Replacement.....	\$35,000
Sanitary System	\$1,140,000
<i>Impact on Operating Budget – Decrease <\$10,000</i>	
Sanitary Sewer Rehabilitation.....	\$150,000
Sewer Lining and Repairs	\$275,000
Route 21 and 137 Sanitary Sewer Relocation.....	\$175,000
Lift Station Replacement	\$540,000
Water System	\$1,472,730
<i>Impact on Operating Budget – Decrease <\$10,000</i>	
Rt. 21 & 137 Watermain Relocation.....	\$75,000
Watermain Rehabilitation & Engineering	\$1,052,730
Residential Lead Service Replacement	\$10,000
SCADA-Water system upgrades	\$335,000
Storm Sewer	\$800,000
<i>Impact on Operating Budget – None until implementation</i>	
Storm Sewer Improvements	\$800,000
Waste Water Treatment Plant (WWTP)	\$334,500
<i>Impact on Operating Budget – Decrease <\$1,000</i>	
Construction of Facility and Screw Pump Replacement.....	\$334,500
Park Improvements	\$475,000
Commuter Parking	\$1,257,500

Fund: Motor Fuel Tax
 Account No. 07-00-00-0-738
 Description: Pavement Rehabilitation
 Purpose: Motor Fuel Tax (MFT) funded pavement rehabilitation performed by contract. The Annual Program is historically funded with a combination of MFT and CIF revenue.
 Detail: Annual pavement rehabilitation program for resurfacing of Village roads.
 Operating Budget Impact: Streets operating expenditures reduction for pavement maintenance, asphalt, concrete, pavement marking, signage and labor due to road resurfacing.

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
Asphalt Resurfacing	\$0	\$0	\$1,370,000	\$0	\$1,370,000
	\$0	\$0	\$1,370,000	\$0	\$1,370,000

Village of Libertyville
Public Works Department
Budget Year 2018-19

Fund: Commuter Parking
Account No. 14-0000-6-792
Description: Prairie Crossing Station Improvement

Purpose: Improvements to Wisconsin Central South Lot

Operating Budget Impact: Operating budget expenditures will be decreased for pavement maintenance, asphalt, concrete, and pavement marking.

Item Description	2017-18		2018-19 Request	Admin. Revisions	Approved Budget
	2017-18 Budget	Year End Estimate			
Prairie Crossing Metra North	\$365,000	\$340,000	\$57,500	\$0	\$57,500
Total	\$365,000	\$340,000	\$57,500	\$0	\$57,500

Village of Libertyville
Public Works Department
Fiscal Year 2018-19

Fund: TIF
 Account No. 09-00-00-0-776
 Description: Parking Improvements
 Purpose: Reconstruction of surface lots, construction of parking structure(s), landscaping,
 lighting of downtown parking lots.
 Detail: Provide parking in the TIF district.

Operating Budget Impact: Annual operating costs of approximately \$30,000 for utilities, maintenance, and repairs.

Item/ Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
Church Street Parking Improvements	\$970,000	\$283,341	\$60,000	\$0	\$60,000
East Parking Lot Resurfacing	\$0	\$0	\$110,000	\$0	\$110,000
	<u>\$970,000</u>	<u>\$283,341</u>	<u>\$170,000</u>	<u>\$0</u>	<u>\$170,000</u>

Fund: Sports Complex
 Account No. 60-60-01-6-790
 Description: Various Sports Complex Improvements
 Purpose: Improvement to Sports Complex

Item Description	2017-18 Budget	2017-18		Admin. Revisions	Approved Budget
		Year End Estimate	2018-19 Request		
Fitness Center Flooring	\$0	\$0	\$32,000	\$0	\$32,000
Building Security	\$0	\$0	\$65,000	\$0	\$65,000
Hoop Motors/Curtains/Batting Cages	\$0	\$0	\$58,750	\$0	\$58,750
Fitness Equipment	\$0	\$0	\$6,000	\$0	\$6,000
Treadmills	\$0	\$0	\$5,000	\$0	\$5,000
AED Heartstart	\$0	\$2,400	\$0	\$0	\$0
Building Security	\$50,000	\$0	\$0	\$0	\$0
Exterior Signage	\$50,000	\$0	\$0	\$0	\$0
Concession Renovation	\$25,000	\$25,000	\$0	\$0	\$0
Washer/Dryer	\$7,500	\$7,500	\$0	\$0	\$0
Replace 10 Scoreboards	\$90,000	\$25,000	\$0	\$0	\$0
	\$222,500	\$59,900	\$166,750	\$0	\$166,750

Village of Libertyville
Public Works Department
Budget Year 2018-19

Fund: Capital Improvement Fund
 Account No. 40-00-00-0-774
 Description: Storm Sewer Improvements
 Purpose: Storm Sewer Extensions, Improvements, and/or Replacement necessary to alleviate drainage problems by providing storm sewer capacity to convey runoff to downstream outlets.

Detail: The Stormwater Management Plan, when complete, will indicate areas in the Village most prone to flooding and recommend capital improvement projects to alleviate the flooding.

The Nicholas Dowden Park Storm Sewer will be the construction of a 48" storm sewer to alleviate flooding in this area.

Operating Budget Impact: Reduction in storm sewer operating expenses such as cleaning, televising, equipment and labor.

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
Stormwater Management Plan	\$275,000	\$100,000	\$175,000	\$0	\$175,000
Interlaken Ridge Spillway	\$25,000	\$25,000	\$0	\$0	\$0
Storm Sewer at Nicholas Dowden Park-Engineering	\$0	\$0	\$65,000	\$0	\$65,000
Storm Sewer at Nicholas Dowden Park-Construction	\$0	\$0	\$425,000	\$0	\$425,000
Charles Brown Reservoir Restoration-Engineering	\$0	\$0	\$100,000	\$0	\$100,000
Wilshire Court Basin Grading Repairs	\$0	\$0	\$35,000	\$0	\$35,000
	\$300,000	\$125,000	\$800,000	\$0	\$800,000

Village of Libertyville
Public Works Department
Budget Year 2018-19

Fund: Capital Improvement Fund
 Account No. 40-00-00-0-775
 Description: Streetlight Replacement
 Purpose: Village streetlight replacement (cables, poles, fixtures) and/or new construction.
 Detail: Replace/repair streetlights throughout the Village.

Operating
 Budget Impact: Minimal reduction in streetlight maintenance costs such as lamp replacement, pole replacement and repair of malfunctions, cables and fixtures.

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
Streetlights	\$40,000	\$35,000	\$35,000	\$0	\$35,000
	<u>\$40,000</u>	<u>\$35,000</u>	<u>\$35,000</u>	<u>\$0</u>	<u>\$35,000</u>

Village of Libertyville
Public Works Department
Budget Year 2018-19

Fund: Capital Improvement Fund
 Account No. 40-00-00-0-782
 Description: Bridge Repair & Replacement/Painting
 Purpose: Rockland Road Bridge painting to enhance appearance and inspection to ensure safety of the bridge.

Detail: Bridge painting and inspection.

Operating Budget Impact: Minimal reduction in operations budget for bridge repairs.

Item Description	2017-18		2018-19 Request	Admin. Revisions	Approved Budget
	2017-18 Budget	Year End Estimate			
Rockland Road Bridge Replacement	\$35,000	\$35,000	\$0	\$0	\$0
Rockland Road & Lake Street Bridge Inspections	\$0	\$0	\$5,000	\$0	\$5,000
Bull Creek Pedestrian Bridge Repair	\$0	\$0	\$20,000	\$0	\$20,000
	\$35,000	\$35,000	\$25,000	\$0	\$25,000

Village of Libertyville
Public Works Department
Budget Year 2018-19

Fund: Capital Improvement Fund
 Account No. 40-00-00-0-792
 Description: Public Works Building
 Purpose: Increase the storage capacity of salt for snow and ice operations.
 Detail: The salt dome will provide 3,400 tons of salt, which is a season's supply of salt.

Operating Budget Impact: With the ability to store 3,400 tons of salt, the Village may be able to reduce the tonnage of their annual salt purchase, depending on weather conditions. The Village will still be required to purchase 80% of their annual order.

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
Salt Dome	\$350,000	\$85,000	\$335,000	\$0	\$335,000
	<u>\$350,000</u>	<u>\$85,000</u>	<u>\$335,000</u>	<u>\$0</u>	<u>\$335,000</u>

Village of Libertyville
Public Works Department
Budget Year 2018-19

Fund: Road Bond Fund
 Account No. 41-0000-6-773
 Description: Road Rehabilitation
 Purpose: Materials and supplies related to the maintenance and repair of streets
 Detail: Roads to be rehabilitated with bonds issued via Road Referendum passed in 2012.

Operating Budget Impact: Streets operating expenditures reduction for pavement maintenance, asphalt, concrete, pavement marking, signage and labor due to road resurfacing.

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
CCDD Engineering Services	\$55,000	\$0	\$0	\$0	\$0
4th, Redtop Greentree Engineering	\$0	\$0	\$0	\$0	\$0
4th, Redtop Greentree Construction	\$0	\$0	\$0	\$0	\$0
16-17 Pavement Rehabilitation - Design Engineering	\$0	\$0	\$0	\$0	\$0
17-18 Pavement Rehabilitation - Design Engineering	\$100,000	\$206,110	\$0	\$0	\$0
17-18 Pavement Rehabilitation - Construction	\$3,525,000	\$3,000,000	\$0	\$0	\$0
18-19 Pavement Rehabilitation - Construction	\$0	\$0	\$2,100,000	\$0	\$2,100,000
Construction Materials Testing	\$10,000	\$10,985	\$28,000	\$0	\$28,000
Pavement Patching	\$100,000	\$100,000	\$0	\$0	\$0
Crack Sealing-New Pavement	\$50,000	\$50,000	\$0	\$0	\$0
Construction Coordinator	\$50,000	\$36,742	\$0	\$0	\$0
Total	\$3,890,000	\$3,403,837	\$2,128,000	\$0	\$2,128,000

Village of Libertyville
Public Works Department
Budget Year 2018-19

Fund: Road Bond Fund
 Account No. 41-0000-0-773
 Description: Annual Road Improvement Program
 Purpose: Materials and supplies related to the maintenance and repair of streets
 Detail:
 Operating
 Budget Impact:

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
Pavement Patching	\$0	\$0	\$150,000	\$0	\$150,000
Pavement Marking	\$0	\$0	\$40,000	\$0	\$40,000
Crack Sealing	\$0	\$0	\$35,000	\$0	\$35,000
Total	\$0	\$0	\$225,000	\$0	\$225,000

Village of Libertyville
Public Works Department
Budget Year 2018-19

Fund: Park Improvement
 Account No. 45-00-00-0-782
 Description: Improvement to Parking Lot and Parks
 Purpose: Capital improvements to Village Parks system.
 Detail: None

Operating Budget Impact: Reduced costs in the Parks operating budget such as labor, and equipment to repair and maintain Parks buildings, playgrounds, & the pools. Reduction in injury claims when Parks equipment and facilities are replaced and maintained properly.

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
Buy A Brick Program	\$0	\$24,060	\$0	\$0	\$0
Park Improvement Costs	\$68,405	\$218,000	\$200,000	\$0	\$200,000
Hockey Rink Relocation	\$450,000	\$356,000	\$80,000	\$0	\$80,000
Resurface All Courts	\$0	\$0	\$110,000	\$0	\$110,000
Pool Heaters	\$0	\$0	\$50,000	\$0	\$50,000
Adler Pool Slides	\$0	\$0	\$35,000	\$0	\$35,000
Adler Park Playground	\$200,000	\$0	\$0	\$0	\$0
	\$718,405	\$598,060	\$475,000	\$0	\$475,000

Village of Libertyville
Public Works Department
Budget Year 2018-19

Fund: Water & Sewer Capital Improvements
 Account No. 20-20-24-6-795
 Description: SCADA Upgrades
 Purpose: Update to SCADA system.

Operating Minimal operating budget reduction for SCADA maintenance, repairs and engineering
 Budget Impact: consultants.

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
Watermain Design and Construction	\$0	\$0	\$235,000	\$0	\$235,000
Greentree Wellhouse Roof Repair	\$0	\$0	\$25,000	\$0	\$25,000
Red Top Reservoir	\$225,000	\$260,000	\$50,000	\$0	\$50,000
Garfield Well Power Panel	\$25,000	\$0	\$25,000	\$0	\$25,000
	\$250,000	\$260,000	\$335,000	\$0	\$335,000

Village of Libertyville
Public Works Department
Budget Year 2018-19

Account No. Water & Sewer Capital Improvements
20-20 24-6-750
Description: Waste Water Treatment (WWTP) Facility Capital Improvements
Purpose: Planned construction or replacement items to upgrade, replace or install new facilities.

Detail: The Village's recently issued IEPA permit to operate the WWTP requires that the phosphorus level in the effluent be reduced to 1.0mg/L by 2019. This will require that the Village undertake a multiyear Facilities plan to determine the most economical and efficient way to comply with this new regulation.

Operating Budget Impact: The plant improvements are necessary to reduce the phosphorus effluent limits will ensure that the WWTP operations are in compliance with State and Federal regulations. The necessary rehabilitation work to the clarifiers and digester will ensure that these assets continue to operate for a long time moving forward.

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
Construction - Facility	\$779,500	\$825,540	\$121,500	\$0	\$121,500
Repair & Rebuild Components on Clarifier	\$274,000	\$236,187	\$0	\$0	\$0
Screw Pump Replacement	\$367,500	\$340,810	\$213,000	\$0	\$213,000
Sludge Storage Tank Rehabilitation	\$437,400	\$177,767	\$0	\$0	\$0
Chemical P	\$1,125,000	\$77,330	\$0	\$0	\$0
	\$2,983,400	\$1,657,634	\$334,500	\$0	\$334,500

Village of Libertyville
Public Works Department
Budget Year 2018-19

Fund: Water & Sewer Capital Improvements
 Account No. 20-20 24-6-761
 Description: Water Main Improvements.
 Purpose: Replacement of water mains that are deteriorating, or replacement to provide more flow capacity, or relocation and upgrade of watermain due to road improvement projects.

Detail: 21/137 Watermain Relocation is the Village portion of watermain relocation for the IDOT project at Route 21 & 137. Project completed in 2014.

Operating
 Budget Impact: Reduction in watermain repair expenses such as labor, backfill, gravel, clamps, valves and landscape restorations for the repair of watermain breaks.

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
21/137 Watermain Relocation IDOT Intersection Widening Construction	\$75,000	\$0	\$75,000	\$0	\$75,000

Village of Libertyville
Public Works Department
Budget Year 2018-19

Fund: Underground Utilities Rehabilitation-Bond
Account No. 20-20 24-6-772
Description: Watermain and Sewer Improvement
Purpose: Materials and supplies related to the maintenance and repair of streets.

Detail: Watermain rehabilitation to coincide with the annual road program; Inflow/Infiltration reduction.

Operating Reduction in watermain repair expenses such as labor, backfill, gravel, clamps, valves and landscape restorations for
Budget Impact: the repair of watermain breaks and sanitary expenses such as cleaning, televising, equipment and labor.

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
Inflow/Infiltration	\$300,000	\$150,000	\$0	\$0	\$0
I&I Engineering	\$75,000	\$104,000	\$0	\$0	\$0
Construction Coordinator	\$50,000	\$50,000	\$0	\$0	\$0
17-18 Watermain Rehabilitation					
c. Construction	\$675,000	\$625,000	\$0	\$0	\$0
18-19 Watermain Rehabilitation					
a. Design Engineering	\$110,000	\$52,000	\$0	\$0	\$0
b. Survey	\$50,000	\$50,000	\$0	\$0	\$0
c. Construction	\$0	\$610,000	\$990,000	\$0	\$990,000
Winchester Sanitary Sewer Backup	\$52,730	\$0	\$52,730	\$0	\$52,730
CCDD Engineering	\$40,000	\$10,000	\$10,000	\$0	\$10,000
Annual Televising Inspection	\$100,000	\$131,000	\$0	\$0	\$0
	\$1,452,730	\$1,782,000	\$1,052,730	\$0	\$1,052,730

Village of Libertyville
Public Works Department
Budget Year 2018-19

Fund: Water & Sewer Capital Improvements
 Account No. 20-20 24-6-775
 Description: Sanitary Sewer Relocation
 Purpose: Relocation of Sanitary Sewer mains due to road improvement projects or to improve system capacity.
 Detail: Village portion of sewer main relocation for the IDOT project at Milwaukee and 137. Project completed in 2014.
 Operating
 Budget Impact: Reduction in sanitary sewer operating expenses such as pavement restoration, cleaning, televising, equipment and labor.

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
21/137 Sanitary Sewer Relocation	\$175,000	\$0	\$175,000	\$0	\$175,000
	\$175,000	\$0	\$175,000	\$0	\$175,000

Village of Libertyville
Public Works Department
Budget Year 2018-19

Fund: Water & Sewer Capital Improvements
 Account No. 20-20 24-6-776
 Description: Sanitary Sewer Repairs/Rehabilitation
 Purpose: Sanitary Sewer Repairs/Rehabilitation
 Detail: Sewer line segment rehabilitation or replacement;
 Sewer line point repairs, and manhole rehabilitation or replacement.
 Various locations as identified by internal pipe inspection using Closed-Circuit TV camera.
 Sanitary sewers underlying streets which will be rehabilitated are investigated during the design phase. Repair needs are identified are typically included as part the street rehabilitation contract.

Operating Budget Impact: Reduction in sanitary sewer operating expenses such as pavement restoration, cleaning, televising, equipment and labor.

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
Sanitary sewer repairs on streets which are on the annual pavement rehab.	\$310,000	\$28,000	\$0	\$0	\$0
Sewer lining and/or manhole repairs - various locations	\$110,000	\$110,000	\$275,000	\$0	\$275,000
Winchester Sewer Update	\$50,000	\$0	\$0	\$0	\$0
Annual Sewer Televising	\$0	\$0	\$100,000	\$0	\$100,000
Basin 11 Smoke Testing	\$0	\$0	\$50,000	\$0	\$50,000
	\$470,000	\$138,000	\$425,000	\$0	\$425,000

Village of Libertyville
Public Works Department
Budget Year 2018-19

Fund: Water & Sewer Capital Improvements
 Account No. 20-2024-6-777
 Description: Lift Station Improvements
 Purpose: Capital expenses for significant upgrades or replacements at various wastewater lift stations.

Detail: Replace Lift Station from a can list station to a submersible lift station.
 Operating
 Budget Impact: Reduce lift station maintenance and repairs.

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
Lift Station Replacement	\$206,640	\$366,650	\$520,000	\$0	\$520,000
Generator and Electrical Service	\$0	\$0	\$20,000	\$0	\$20,000
	\$206,640	\$366,650	\$540,000	\$0	\$540,000

Village of Libertyville
Public Works Department
Budget Year 2018-19

Fund: Water & Sewer Capital Improvements
 Account No. 20-2024-6-781
 Description: Residential Lead Service Replacement
 Purpose: Established to encourage residents to replace the private lead water service between the B-box and structure. Staff estimates there are 750 lead services on private property.
 Detail: Village will fund up to 50% of the construction cost to replace the private lead service, but not to exceed \$2,500 per resident.
 Operating
 Budget Impact: Unknown

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
Residential Lead Service Replacement	\$25,000	\$2,500	\$10,000	\$0	\$10,000
	\$25,000	\$2,500	\$10,000	\$0	\$10,000

Fund: Public Building Improvement Fund
 Account No. 46-0000-0-795
 Description: Schertz Municipal Building
 Purpose: Improvements to Schertz Municipal Building

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
Various Improvements	\$112,800	\$110,423	\$46,500	\$0	\$46,500
	\$112,800	\$110,423	\$46,500	\$0	\$46,500

Fund: Public Building Improvement Fund
 Account No. 46-0000-0-790
 Description: Village Hall
 Purpose: Improvements to Village Hall

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
HVAC System	\$0	\$0	\$200,000	\$0	\$200,000
Various Improvements	\$42,500	\$60,154	\$0	\$0	\$0
	\$42,500	\$60,154	\$200,000	\$0	\$200,000

Fund: Public Building Improvement Fund
 Account No. 46-0000-0-794
 Description: Fire Stations
 Purpose: Improvements to the fire stations

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
Various Improvements	\$13,500	\$11,590	\$162,500	\$0	\$162,500
	\$13,500	\$11,590	\$162,500	\$0	\$162,500

Fund: Hotel Motel Tax Fund
 Account No. 13-00000-720
 Description: Cook House
 Purpose: Improvements to Cook House

Operating Budget Impact: Reduction in operating budget for repairs and maintenance at the Cook House.

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
Various Improvements	\$56,700	\$48,504	\$63,250	\$0	\$63,250
	\$56,700	\$48,504	\$63,250	\$0	\$63,250

Fund: Hotel Motel Tax Fund
 Account No. 13-00000-762
 Description: Civic Center
 Purpose: Improvements to Civic Center

Operating Budget Impact: Reduction in operating budget for repairs and maintenance at the Civic Center.

Item Description	2017-18 Budget	2017-18 Year End Estimate	2018-19 Request	Admin. Revisions	Approved Budget
Various Improvements	\$168,398	\$163,349	\$160,650	\$0	\$160,650
	\$168,398	\$163,349	\$160,650	\$0	\$160,650

VILLAGE OF LIBERTYVILLE
SUMMARY OF DEBT ISSUANCES AND OUTSTANDING DEBT

As a non-home rule community, the Village of Libertyville is limited in the amount of debt it can incur to 8.625% of equalized assessed valuation (EAV).

Libertyville's equalized assessed valuation for the 2017 tax year was \$1,235,383,279. Using the current debt limit restriction for non-home rule municipalities, 8.625% of Libertyville's EAV would yield a maximum debt limit amount of \$106,551,808. As of May 1, 2018, Libertyville had \$47,107,310 in total debt. Of this amount, \$16,760,000 is attributable to the debt limit. The Village could issue another \$89,791,808 and remain under the statutory limit. However, the 2018-2019 Budget does not anticipate any additional debt issuances.

Libertyville's current bond rating is Aa2. The current population for the Village is 20,315 which results in a gross debt per capita as of May 1, 2018 of \$2,319. Details of each of the general obligation issuances are below.

General Obligation Limited Tax Refunding Bonds, Series 2008

Original Issue Amount: \$1,710,000

Original Issue Date: December 23, 2008

Date of Maturity: December 15, 2019

Description: Bonds used to refund Series 2000 Limited Tax Bond. Original bonds used to construct addition to Adler Pool. Financing is provided by annual property tax levy.

General Obligation Refunding Bonds, Series 2010A

Original Issue Amount: \$11,570,000

Original Issue Date: April 1, 2010

Date of Maturity: December 15, 2030

Description: Bonds issued to refund a portion of existing 2000 General Obligation Bonds used to construct the Sports Complex. Financing is provided by Sports Complex Revenues and may be subsidized with transfers from the General Fund.

General Obligation Refunding Bonds (Taxable), Series 2010B

Original Issue Amount: \$3,245,000

Original Issue Date: April 1, 2010

Date of Maturity: December 15, 2027

Description: Bonds used to refund a portion of existing 2000 General Obligation Bonds used to purchase Sports Complex property. Financing is provided by Sports Complex Revenues and may be subsidized with transfers from the General Fund.

General Obligation Refunding Bonds (Taxable), Series 2010C

Original Issue Amount: \$3,840,000

Original Issue Date: October 12, 2010

Date of Maturity: December 15, 2020

Description: Bonds used to refund the remainder of existing 2000 and 2003 General Obligation Bonds used to construct Sports Complex property. Financing is provided by Sports Complex Revenues and may be subsidized with transfers from the General Fund.

General Obligation Bonds, Series 2012A

Original Issue Amount: \$5,000,000

Original Issue Date: November 20, 2012

Date of Maturity: December 15, 2031

Description: Bonds used to rehabilitate roads within the Village. Financing provided through a tax levy approved by a referendum in March 2012.

General Obligation Bonds, Series 2012B

Original Issue Amount: \$4,200,000

Original Issue Date: November 20, 2012

Date of Maturity: May 1, 2032

Description: Bonds used to fund major water and sewer infrastructure improvements.

Financing is provided through water and sewer rates.

General Obligation Bonds, Series 2013A

Original Issue Amount: \$5,000,000

Original Issue Date: October 23, 2013

Date of Maturity: December 15, 2032

Description: Bonds used to rehabilitate roads within the Village. Financing provided through a tax levy approved by a referendum in March 2012

General Obligation Bonds, Series 2013B

Original Issue Amount: \$4,200,000

Original Issue Date: October 23, 2013

Date of Maturity: May 1, 2032

Description: Bonds used to fund major water and sewer infrastructure improvements.

Financing is provided through water and sewer rates

General Obligation Refunding Bonds, Series 2014A

Original Issue Amount: \$2,215,000

Original Issue Date: April 8, 2014

Date of Maturity: May 1, 2022

Description: Bonds used to refund the 2006 Series Bonds issued to finance water and sewer projects

General Obligation Bonds, Series 2014B

Original Issue Amount: \$5,000,000

Original Issue Date: October 29, 2014

Date of Maturity: December 15, 2032

Description: Bonds used to rehabilitate roads within the Village. Financing provided through a tax levy approved by a referendum in March 2012

General Obligation Bonds, Series 2015A

Original Issue Amount: \$5,000,000

Original Issue Date: October 28, 2015

Date of Maturity: December 15, 2032

Description: Bonds used to rehabilitate roads within the Village. Financing provided through a tax levy approved by a referendum in March 2012

General Obligation Bonds, Series 2015B

Original Issue Amount: \$4,200,000

Original Issue Date: October 28, 2015

Date of Maturity: May 1, 2032

Description: Bonds used to fund major water and sewer infrastructure improvements.

Financing is provided through water and sewer rates

Summary of Debt Outstanding

	Use of Funds	Original Issue Amount	Principal Remaining	Interest Remaining
General				
General Obligation Limited Tax Refunding 2008*	Parks/Adler Pool	\$1,710,000	\$410,000	\$25,626
General Obligation 2012*	Roads	\$5,000,000	\$3,890,000	\$670,451
General Obligation 2013*	Roads	\$5,000,000	\$3,990,000	\$1,251,801
General Obligation 2014*	Roads	\$5,000,000	\$4,145,000	\$1,034,550
General Obligation 2015*	Roads	\$5,000,000	\$4,325,000	\$1,116,870
General Obligation Debt* Subtotal		\$21,710,000	\$16,760,000	\$4,099,298
Sports Complex				
General Obligation Refunding Alternate 2010A	Sports Complex	\$11,570,000	\$10,375,000	\$3,830,751
General Obligation Refunding Alternate 2010B	Sports Complex	\$3,245,000	\$2,275,000	\$753,751
General Obligation Refunding Alternate 2010C	Sports Complex	\$3,840,000	\$1,660,000	\$89,128
Sports Complex Debt Subtotal		\$18,655,000	\$14,310,000	\$4,673,630
Water/Sewer				
Water/Sewer Alternate 2012	Water/Sewer System	\$4,200,000	\$3,340,000	\$594,233
Water/Sewer Alternate 2013	Water/Sewer System	\$4,200,000	\$3,285,000	\$991,589
Water/Sewer Alternate 2014	Water/Sewer System	\$2,215,000	\$1,455,000	\$111,975
Water/Sewer Alternate 2015	Water/Sewer System	\$4,200,000	\$3,725,000	\$1,107,169
Water/Sewer Enterprise Fund Debt Subtotal		\$14,815,000	\$11,805,000	\$2,804,965
TIF District				
Promissory Note (2016)	Downtown Parking Garage	\$5,000,000	\$ 4,232,310	\$ 296,392
Total Debt		\$60,180,000	\$47,107,310	\$11,874,284
Statutory Debt Limit		\$106,551,808		
Debt Counted Towards Limit*		\$16,760,000		
Remaining Debt Limit		\$89,791,808		

VILLAGE OF LIBERTYVILLE
SCHEDULE OF BONDED DEBT RETIREMENT

Payments Due in Fiscal Year	All Years	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
General Purpose Debt						
\$1,710,000 General Obligation Limited TaxRefunding Bonds (2008)						
June- interest	\$ 12,813	\$ 8,508	\$ 4,305			
December - interest	\$ 12,813	\$ 8,508	\$ 4,305			
December - principal	\$ 410,000	\$ 205,000	\$ 205,000			
\$5,000,000 General Obligation Bonds (2012A)						
June- interest	\$ 335,226	\$ 43,863	\$ 41,563	\$ 39,213	\$ 36,763	\$ 34,213
December - interest	\$ 335,226	\$ 43,863	\$ 41,563	\$ 39,213	\$ 36,763	\$ 34,213
December - principal	\$ 3,890,000	\$ 230,000	\$ 235,000	\$ 245,000	\$ 255,000	\$ 265,000
\$5,000,000 General Obligation Bonds (2013A)						
June- interest	\$ 625,900	\$ 73,894	\$ 70,744	\$ 67,444	\$ 63,994	\$ 60,394
December - interest	\$ 625,900	\$ 73,894	\$ 70,744	\$ 67,444	\$ 63,994	\$ 60,394
December - principal	\$ 3,990,000	\$ 210,000	\$ 220,000	\$ 230,000	\$ 240,000	\$ 250,000
\$5,000,000 General Obligation Bonds (2014B)						
June- interest	\$ 517,275	\$ 61,525	\$ 59,325	\$ 57,025	\$ 54,625	\$ 52,125
December - interest	\$ 517,275	\$ 61,525	\$ 59,325	\$ 57,025	\$ 54,625	\$ 52,125
December - principal	\$ 4,145,000	\$ 220,000	\$ 230,000	\$ 240,000	\$ 250,000	\$ 255,000
\$5,000,000 General Obligation Bonds (2015A)						
June- interest	\$ 558,435	\$ 66,515	\$ 64,215	\$ 61,815	\$ 58,690	\$ 55,440
December - interest	\$ 558,435	\$ 66,515	\$ 64,215	\$ 61,815	\$ 58,690	\$ 55,440
December - principal	\$ 4,325,000	\$ 230,000	\$ 240,000	\$ 250,000	\$ 260,000	\$ 270,000
Sub Total Interest	\$ 4,099,298	\$ 508,609	\$ 480,303	\$ 450,993	\$ 428,143	\$ 404,343
Sub Total Principal	\$ 16,760,000	\$ 1,095,000	\$ 1,130,000	\$ 965,000	\$ 1,005,000	\$ 1,040,000
Total General Purpose Debt	\$ 20,859,298	\$ 1,603,609	\$ 1,610,303	\$ 1,415,993	\$ 1,433,143	\$ 1,444,343
Sports Complex Debt						
\$11,570,000 General Obligation Refunding Alternate Bonds- Spts Cpx (2010A)						
June- interest	\$ 1,915,376	\$ 232,128	\$ 230,628	\$ 229,128	\$ 227,628	\$ 211,028
December - interest	\$ 1,915,376	\$ 232,128	\$ 230,628	\$ 229,128	\$ 227,628	\$ 211,028
December - principal	\$ 10,375,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 830,000	\$ 860,000
\$3,245,000 Taxable General Obligation Refunding Alternate Bonds -Spts Cpx(2010B)						
June- interest	\$ 376,876	\$ 67,606	\$ 63,231	\$ 58,375	\$ 52,875	\$ 47,125
December - interest	\$ 376,876	\$ 67,606	\$ 63,231	\$ 58,375	\$ 52,875	\$ 47,125
December - principal	\$ 2,275,000	\$ 200,000	\$ 210,000	\$ 220,000	\$ 230,000	\$ 240,000
\$3,840,000 General Obligation Refunding Alternate Bonds-Spts Cpx (2010C)						
June- interest	\$ 44,564	\$ 21,738	\$ 14,988	\$ 7,838		
December - interest	\$ 44,564	\$ 21,738	\$ 14,988	\$ 7,838		
December - principal	\$ 1,660,000	\$ 540,000	\$ 550,000	\$ 570,000		
Sub Total Interest	\$ 4,673,630	\$ 642,944	\$ 617,694	\$ 590,681	\$ 561,005	\$ 516,305
Sub Total Principal	\$ 14,310,000	\$ 815,000	\$ 835,000	\$ 865,000	\$ 1,060,000	\$ 1,100,000
Total Sports Complex Debt	\$ 18,983,630	\$ 1,457,944	\$ 1,452,694	\$ 1,455,681	\$ 1,621,005	\$ 1,616,305
Water and Sewer Bonded Debt						
\$4,200,000 Water/Sewer Bond (2012B)						
May - interest	\$ 315,041	\$ 38,000	\$ 36,250	\$ 34,400	\$ 32,500	\$ 30,500
November - interest	\$ 279,191	\$ 36,250	\$ 34,400	\$ 32,500	\$ 30,500	\$ 28,450
May - Principal	\$ 3,340,000	\$ 175,000	\$ 185,000	\$ 190,000	\$ 200,000	\$ 205,000
\$4,200,000 Water/Sewer Bond (2013B)						
May - interest	\$ 524,638	\$ 60,838	\$ 59,088	\$ 57,063	\$ 54,213	\$ 51,288
November - interest	\$ 466,951	\$ 59,088	\$ 57,063	\$ 54,213	\$ 51,288	\$ 48,213
May - Principal	\$ 3,285,000	\$ 175,000	\$ 180,000	\$ 190,000	\$ 195,000	\$ 205,000
\$2,215,000 Water/Sewer Bond (2014A)						
May - interest	\$ 66,900	\$ 21,825	\$ 17,775	\$ 13,500	\$ 9,150	\$ 4,650
November - interest	\$ 45,075	\$ 17,775	\$ 13,500	\$ 9,150	\$ 4,650	\$ -
May - Principal	\$ 1,455,000	\$ 270,000	\$ 285,000	\$ 290,000	\$ 300,000	\$ 310,000
\$4,200,000 Water/Sewer Bond (2015B)						
May - interest	\$ 581,094	\$ 58,956	\$ 58,406	\$ 57,956	\$ 57,506	\$ 57,156
November - interest	\$ 526,075	\$ 58,406	\$ 57,956	\$ 57,506	\$ 57,156	\$ 56,806
May - Principal	\$ 3,725,000	\$ 55,000	\$ 45,000	\$ 45,000	\$ 35,000	\$ 35,000
Sub Total Interest	\$ 2,804,965	\$ 351,138	\$ 334,438	\$ 316,288	\$ 296,963	\$ 277,063
Sub Total Principal	\$ 11,805,000	\$ 675,000	\$ 695,000	\$ 715,000	\$ 730,000	\$ 755,000
Total Waterworks/Sewerage Debt Service	\$ 14,609,965	\$ 1,026,138	\$ 1,029,438	\$ 1,031,288	\$ 1,026,963	\$ 1,032,063
ALL BONDED DEBT						
TOTAL INTEREST	\$ 11,577,892	\$ 1,502,690	\$ 1,432,434	\$ 1,357,961	\$ 1,286,110	\$ 1,197,710
TOTAL PRINCIPAL	\$ 42,875,000	\$ 2,585,000	\$ 2,660,000	\$ 2,545,000	\$ 2,795,000	\$ 2,895,000
TOTAL DEBT SERVICE	\$ 54,452,892	\$ 4,087,690	\$ 4,092,434	\$ 3,902,961	\$ 4,081,110	\$ 4,092,710
\$5,000,000 TIF Note						
June Principal	\$ 2,103,011	\$ 399,966	\$ 410,028	\$ 420,343	\$ 430,917	\$ 441,757
June Interest	\$ 161,340	\$ 52,904	\$ 42,842	\$ 32,527	\$ 21,953	\$ 11,113
December Principal	\$ 2,129,299	\$ 404,966	\$ 415,153	\$ 425,597	\$ 436,303	\$ 447,279
December Interest	\$ 135,052	\$ 47,904	\$ 37,717	\$ 27,273	\$ 16,567	\$ 5,591
Total Principal	\$ 4,232,310	\$ 804,932	\$ 825,181	\$ 845,940	\$ 867,220	\$ 889,036
Total Interest	\$ 296,392	\$ 100,808	\$ 80,559	\$ 59,801	\$ 38,520	\$ 16,704
Total TIF Debt Service	\$ 4,528,702	\$ 905,740	\$ 905,740	\$ 905,740	\$ 905,740	\$ 905,740

VILLAGE OF LIBERTYVILLE
SCHEDULE OF BONDED DEBT RETIREMENT
(continued)

Payments Due in Fiscal Year	2024-2025	2025-2026	2026-2027	2027-2033
General Purpose Debt				
\$1,710,000 General Obligation Limited TaxRefunding Bonds (2008)				
June- interest				
December - interest				
December - principal				
\$5,000,000 General Obligation Bonds (2012A)				
June- interest	28,763	25,863	22,863	62,125
December - interest	28,763	25,863	22,863	62,125
December - principal	290,000	300,000	310,000	1,760,000
\$5,000,000 General Obligation Bonds (2013A)				
June- interest	52,744	48,694	44,144	143,850
December - interest	52,744	48,694	44,144	143,850
December - principal	270,000	280,000	290,000	2,000,000
\$5,000,000 General Obligation Bonds (2014B)				
June- interest	44,250	40,050	35,700	112,650
December - interest	44,250	40,050	35,700	112,650
December - principal	280,000	290,000	300,000	2,080,000
\$5,000,000 General Obligation Bonds (2015A)				
June- interest	47,190	42,840	38,340	123,390
December - interest	47,190	42,840	38,340	123,390
December - principal	290,000	300,000	315,000	2,170,000
Sub Total Interest	\$ 345,893	\$ 314,893	\$ 282,094	\$ 884,030
Sub Total Principal	\$ 1,130,000	\$ 1,170,000	\$ 1,215,000	\$ 8,010,000
Total General Purpose Debt	\$ 1,475,893	\$ 1,484,893	\$ 1,497,094	\$ 8,894,030
Sports Complex Debt				
\$11,570,000 General Obligation Refunding Alternate Bonds- Spts Cpx (2010A)				
June- interest	\$ 175,928	\$ 157,228	\$ 137,828	\$ 313,855
December - interest	\$ 175,928	\$ 157,228	\$ 137,828	\$ 313,855
December - principal	\$ 935,000	\$ 970,000	\$ 1,015,000	\$ 5,540,000
\$3,245,000 Taxable General Obligation Refunding Alternate Bonds -Spts Cpx(2010B)				
June- interest	33,822	26,228	18,213	\$ 9,400
December - interest	33,822	26,228	18,213	\$ 9,400
December - principal	270,000	285,000	300,000	\$ 320,000
\$3,840,000 General Obligation Refunding Alternate Bonds-Spts Cpx (2010C)				
June- interest				
December - interest				
December - principal				
Sub Total Interest	\$ 419,499	\$ 366,911	\$ 312,082	\$ 646,510
Sub Total Principal	\$ 1,205,000	\$ 1,255,000	\$ 1,315,000	\$ 5,860,000
Total Sports Complex Debt	\$ 1,624,499	\$ 1,621,911	\$ 1,627,082	\$ 6,506,510
Water and Sewer Bonded Debt				
\$4,200,000 Water/Sewer Bond (2012B)				
May - interest	\$ 26,300	\$ 24,050	\$ 21,700	\$ 71,341
November - interest	\$ 24,050	\$ 21,700	\$ 19,250	\$ 52,091
May - Principal	\$ 225,000	\$ 235,000	\$ 245,000	\$ 1,680,000
\$4,200,000 Water/Sewer Bond (2013B)				
May - interest	\$ 45,063	\$ 41,213	\$ 37,188	\$ 118,688
November - interest	\$ 41,213	\$ 37,188	\$ 32,688	\$ 86,000
May - Principal	\$ 220,000	\$ 230,000	\$ 240,000	\$ 1,650,000
\$2,215,000 Water/Sewer Bond (2014A)				
May - interest				
November - interest				
May - Principal				
\$4,200,000 Water/Sewer Bond (2015B)				
May - interest	\$ 52,869	\$ 48,653	\$ 44,153	\$ 145,438
November - interest	\$ 48,653	\$ 44,153	\$ 39,134	\$ 106,303
May - Principal	\$ 355,000	\$ 360,000	\$ 365,000	\$ 2,430,000
Sub Total Interest	\$ 238,147	\$ 216,956	\$ 194,114	\$ 579,861
Sub Total Principal	\$ 800,000	\$ 825,000	\$ 850,000	\$ 5,760,000
Total Waterworks/Sewerage Debt Service	\$ 1,038,147	\$ 1,041,956	\$ 1,044,114	\$ 6,339,861
ALL BONDED DEBT				
TOTAL INTEREST	\$ 1,003,538	\$ 898,760	\$ 788,290	\$ 2,110,401
TOTAL PRINCIPAL	\$ 3,135,000	\$ 3,250,000	\$ 3,380,000	\$ 19,630,000
TOTAL DEBT SERVICE	\$ 4,138,538	\$ 4,148,760	\$ 4,168,290	\$ 21,740,401

Personnel

FULL TIME POSITIONS

Department	Position	16-17	17-18	18-19
<u>Village Hall</u>				
	Village Administrator	1	1	1
	Deputy Village Administrator	1	1	1
	Facility Manager	0	1	0
	Executive Assistant	1	1	1
	Director of Finance	1	1	1
	Assistant Director of Finance	1	1	1
	Accounting Assistant II	3	3	2
	Cashier/Receptionist	1	1	1
	IT Coordinator (outsourced)	1	1	0
<u>Village Hall</u>	TOTAL	10	11	8
<u>Community Development</u>				
	Director of Community Development	1	1	1
	Economic Development Coordinator	1	1	1
	Senior Planner	1	1	1
	Associate Planner	1	1	1
	Administrative Assistant II	1	1	1
	Building Commissioner	1	1	1
	Plan Reviewer	1	1	1
	Electrical Inspector	1	1	1
	Plumbing Inspector & Mechanical Inspector	1	1	1
	Building & Compliance Inspector	1	1	1
	Permit Clerk	1	1	1
<u>Community Development</u>	TOTAL	11	11	11
<u>Public Works</u>				
	Director of Public Works	1	1	1
	Assistant Director of Public Works	1	1	1
	Village Engineer	0	0	1
	Senior Project Engineer	1	1	1
	Project Engineer	1	1	1
	Engineering Technician	1	1	1
	Facility Manager	0	0	1
	Management Analyst	0	0	1
	Deputy Director of Public Works	1	1	1
	Superintendent of Public Works	2	2	2
	Administrative Assistant I	1	1	1
	Maintenance Technician	11	11	15
	Supervisor	2	2	3
	Water System Operator	3	3	3
	Asst. Supt. of Parks, Forestry & Grounds	1	1	0
	Arborist	1	1	0
	Assistant Arborist	1	0	0
	Parks Specialist	2	2	0
	Parks Maintenance Technician II	3	3	0
	Parks Maintenance Technician I	0	1	0
	<i>SUB-TOTAL</i>	33	33	33

FULL TIME POSITIONS

Department	Position	16-17	17-18	18-19
<u>Fleet Services</u>				
	Supervisor	1	1	1
	Equipment Mechanic 2	1	1	1
	Equipment Mechanic 1	1	1	1
	<i>SUB-TOTAL</i>	<u>3</u>	<u>3</u>	<u>3</u>
<u>Wastewater Treatment Plant</u>				
	Wastewater Treatment Plant Superintendent	1	1	1
	Wastewater Equipment Technician	1	1	1
	Wastewater Treatment Plant Operator II	1	1	1
	Wastewater Treatment Plant Operator I	2	2	1
	Wastewater Operator Assistant	0	0	1
	<i>SUB-TOTAL</i>	<u>5</u>	<u>5</u>	<u>5</u>
<u>Sports Complex</u>				
	Parks Maintenance Technician II (outsourced)	1	0	0
	Parks Maintenance Technician I (outsourced)	1	0	0
	<i>SUB-TOTAL</i>	<u>2</u>	<u>0</u>	<u>0</u>
<u>Public Works</u>				
	TOTAL	43	41	41
 <u>Police Department</u>				
	Police Chief	1	1	1
	Deputy Police Chief	1	1	1
	Administrative Assistant II	1	1	1
	Police Support Services Manager	1	1	1
	Police Records Assistant	4	4	3
	Police Lieutenant	4	4	4
	Police Sergeant	4	4	4
	Police Officers	29	29	29
	Public Service Officers	2	2	2
<u>Police Department</u>				
	TOTAL	47	47	46
 <u>Fire Department</u>				
	Fire Chief	1	1	1
	Deputy Fire Chief	1	1	1
	Assistant Fire Chief	4	4	4
	Administrative Assistant I	1	1	1
	Fire Lieutenant	9	9	9
	Firefighter/Paramedic	27	27	27
<u>Fire Department</u>				
	TOTAL	43	43	43

FULL TIME POSITIONS

Department	Position	16-17	17-18	18-19
<u>Recreation & Sports Complex</u>				
	Director of Recreation & Sports Complex	1	1	1
	Recreation Manager	2	2	2
	Recreation & SC Business Manager	1	1	1
	Recreation Supervisor	2	2	2
	Pool Supervisor (outsourced)	1	1	0
	Administrative Assistant II	1	1	1
<u>Recreation & Sports Complex</u> TOTAL		8	8	7
<u>TOTAL OF ALL FULL TIME POSITIONS</u>		162	161	156

Full Time Staff Allocation By Fund

	General Fund	Water/ Sewer Fund	Sports Complex Fund	Commuter Parking Fund	Technology Equipment Replacement Fund	Vehicle Replacement Fund
Village Administrator	70%	20%	10%			
Deputy Village Administrator	100%					
Finance Director	75%	15%	10%			
Fire Chief	100%					
Police Chief	100%					
Community Development Director	100%					
Public Works Director	15%	85%				
Recreation and Sports Complex Director	30%		70%			
<i>Administration Staff:</i>						
Executive Assistant	100%					
<i>Finance Staff:</i>						
Assistant Finance Director	50%	50%				
Accounting Assistant II	50%	40%	10%			
Accounting Assistant II	30%	70%				
Cashier/Receptionist	70%	30%				
Community Development Staff	100%					
<i>Recreation and Sports Complex Staff:</i>						
Recreation & SC Business Manager	80%		20%			
Administrative Assistant I	100%					
Fitness Supervisor			100%			
Recreation Staff	100%					
Sports Complex Staff			100%			
<i>Public Works Staff:</i>						
Engineering Staff	50%	50%				
Assistant Director of Public Works	15%	85%				
Administrative Assistant I	30%	70%				
Facility Manager	100%					
Public Works Management	40%	60%				
Park Staff	100%					
Streets Staff	80%	20%				
Utilities Staff	10%	90%				
Vehicle Maintenance Staff						100%
Waste Water Treatment Plant Staff		100%				
Fire Personnel	100%					
<i>Police Personnel except:</i>						
CSO (1)	50%			50%		
CSO (1)				100%		
Executive Secretary	75%			25%		

VILLAGE OF LIBERTYVILLE CLASSIFICATION & COMPENSATION PLAN

Professional

2018-2019

Grade P1 \$61,528 - \$76,911 - \$92,293
Associate Planner
Recreation & SC Business Manager

Grade P2 \$66,943 - \$83,679 - \$100,415
Plan Reviewer
Project Engineer
Senior Planner

Grade P3 \$84,697 - \$105,871 - \$127,045
Economic Development Coordinator
Senior Project Engineer

Management

2018-2019

Grade M1 \$48,759 - \$63,387 - \$78,014
Management Analyst
Recreation Supervisor

Grade M2 \$61,791 - \$80,328 - \$98,865
Assistant Director of Public Works
Facility Manager
Recreation Manager

Grade M3 \$74,824 - \$97,270 - \$119,717
Assistant Finance Director
Police Support Services Manager
Wastewater Treatment Plant Superintendent
Superintendent of Public Works
Village Engineer

Grade M4 \$79,807 - \$103,749 - \$127,691
Building Commissioner
Deputy Director of Public Works

Grade M5 \$82,708 - \$107,522 - \$132,333
Assistant Fire Chief
Police Lieutenant

Grade M6 \$92,932 - \$120,811 - \$148,690
Deputy Police Chief
Deputy Fire Chief

VILLAGE OF LIBERTYVILLE CLASSIFICATION & COMPENSATION PLAN

Executives

2018-2019

<p><u>Grade D1</u> Deputy Village Administrator Director of Community Development Director of Finance Director of Public Works Director of Recreation & Sports Complex Fire Chief Police Chief</p>	<p>\$93,819 - \$131,346 - \$175,128</p>
<p><u>Grade D2</u> Village Administrator</p>	<p>\$105,937 - \$158,906 - \$211,875</p>
<p><u>Grade D3</u> Vacant</p>	<p>\$124,310 - \$186,465 - \$248,620</p>

VILLAGE OF LIBERTYVILLE
CLASSIFICATION & COMPENSATION PLAN
FLSA Classifications

Grade A1	All Positions	Non-Exempt
Grade A2	All Positions	Non-Exempt
Grade A3	All Positions	Non-Exempt
Grade A4	All Positions	Non-Exempt
Grade A5	All Positions	Non-Exempt
Grade T1	All Positions	Non-Exempt
Grade T2	All Positions	Non-Exempt
Grade T3	All Positions	Non-Exempt
Grade P1	All Positions	Non-Exempt
Grade P2	Plan Reviewer	Non-Exempt
	Project Engineer	Exempt
	Senior Planner	Exempt
Grade P3	All Positions	Exempt
Grade M1	All Positions	Exempt
Grade M2	All Positions	Exempt
Grade M3	All Positions	Exempt
Grade M4	All Positions	Exempt
Grade M5	All Positions	Exempt
Grade M6	All Positions	Exempt
Grade D1	All Positions	Exempt
Grade D2	All Positions	Exempt
Grade D3	All Positions	Exempt

An exempt employee is not eligible for any form of overtime compensation.

Village of Libertyville Part-Time Pay Scale - FY 18-19

Note: All positions should begin at the minimum rate unless uniquely qualified and approved.

Position	Hourly Pay Range
Accounting Assistant	\$15.00-\$30.00
Babysitting Attendant	\$8.25-\$12.00
Babysitting Leader	\$8.25-\$15.00
Birthday Party Attendant	\$8.25-\$12.00
Birthday Party Leader	\$8.25-\$15.00
Camp Counselor	\$8.25-\$12.00
Camp Supervisors	\$9.25-\$16.50
Climbing Mtn Leader	\$8.25-\$15.00
Climbing Mtn. Attendant	\$8.25-\$12.00
Communications Specialist	\$15.00-\$30.00
Concessions Attendant	\$8.25-\$12.00
Concessions Leader	\$8.25-\$15.00
Crossing Guard	\$14.00-\$18.00
Dance Teacher	\$10.25-\$40.00
Desk Attendant	\$8.25-\$12.00
Desk Leader	\$8.25-\$15.00
Fire Inspector	\$10.25-\$40.00
Fitness Instructors	\$10.25-\$40.00
Human Resources Coordinator	\$20.00-\$30.00
Intern	\$10.00-\$15.50
Office Assistant	\$15.00-\$30.00
Personal Trainers	\$10.25-\$40.00
Pool Attendant	\$8.25-\$12.00
Pool Lifeguard	\$8.25-\$12.00
Preschool Teacher	\$8.25-\$15.50
Pro Shop/Range Attendant	\$8.25-\$12.00
Pro Shop/Range Leader	\$8.25-\$15.00
Recreation Instructors	\$10.25-\$40.00
Recreation Program Leader	\$8.25-\$15.50
Recreation Specialist	\$10.25-\$30.00
Seasonal Laborers	\$8.25-\$12.00
Senior Center Coordinator	\$8.25-\$15.50
Sports Tutors	\$10.00-\$40.00
Swim Lesson Instructor	\$9.25-\$16.50
Swim Team Leader	\$9.25-\$16.50

***In accordance to State Minimum Wage Law may be paid \$7.75 under age 18**

Tax Levy

VILLAGE OF LIBERTYVILLE 2017 TAX LEVY INFORMATION

Tax Levy Process

In order to collect a property tax, government agencies in the State of Illinois are required to establish a "tax levy." The tax levy is a projection of the monies the government agency obtains through the annual property tax.

The Village's 2017 tax levy will be incorporated in the property tax bills property owners receive in 2018 and will be collected between June and September 2018. These funds will be used by the Village to fund a portion of the 2018-2019 Village Budget, which runs from May 1, 2018 through April 30, 2019. The tax levy ordinance adopted by the Village is filed with the Lake County Clerk, whose office determines the "tax rate" needed to raise the dollars levied by the Village. The Village levies in dollars rather than a specific tax rate. As a result, the Village does not receive any additional dollars if the assessed valuation of property in the Village increases or decreases. Rather, the amount of the Village tax levy remains the same, and is spread over a greater or lesser total assessed valuation of property (which results in a decrease or increase in the actual Village tax rate). The 2017 total equalized assessed valuation is expected to increase approximately 3.9% which should lower the increase in the actual tax rate since the dollar amount of the levy is spread over a larger assessed valuation.

The property tax rate is determined by the Lake County Clerk and appears on the property owner's property tax bill. The tax rate is applied to the property's assessed valuation, which determines the amount of money the taxpayer pays to the Village of Libertyville and other taxing agencies. Property owners in the Village of Libertyville will note that the Village is only one of many taxing bodies which appear on the annual property tax bill. Approximately 8.7% of a taxpayer's property tax bill goes to the Village.

Proposed 2017 Village Tax Levy

At a Committee of the Whole meeting on November 3, the Village Board reviewed a multi-year financial plan with three different tax levy scenarios. After reviewing the three options, the Village Board is considering a 2017 net tax levy in the amount of \$8,007,278 which would include a levy of \$144,000 for the Village's payment to the Special Recreation Association. Legislation was passed in 2003 which allowed the Special Recreation portion to be levied outside the tax cap. This proposed tax levy represents a 2.4% increase over the extended 2016 Village property tax levy of \$7,821,442. The Village Staff anticipates that the estimated 2017 levy would result in a property tax rate of 0.654687. The increase includes funding for repayment of the road bonds that were issued in 2012, 2013, 2014 and 2015.

In attempting to determine the 2017 property tax levy, the Village Board has taken the following items into consideration:

- An increase of approximately 3.9% in the equalized assessed valuation of property (based on preliminary information provided by the Lake County Assessor)
- Requirements of the tax cap legislation

- Increased required contributions to the Fire Pension fund
- Projections contained in the Village Multi-Year Financial Plan
- A desire to maintain General Fund balances and to maintain current service levels to Village taxpayers.

VILLAGE OF LIBERTYVILLE
PROPOSED 2017 VILLAGE PROPERTY TAX LEVY

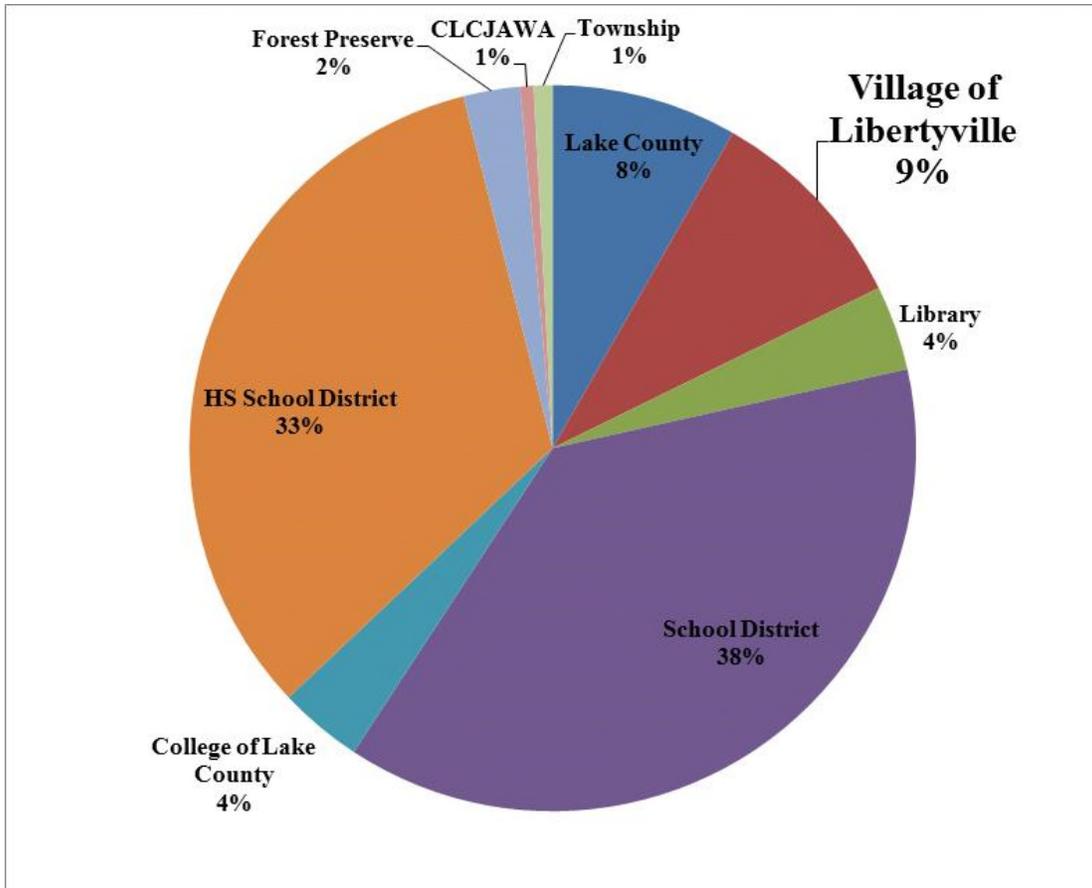
GENERAL FUND LEVY SUBJECT TO PTELL CAP

<u>FUND</u>	2016		2017 PROPOSED		
	<u>EXTENSION</u>	<u>RATE</u>	<u>LEVY</u>	<u>RATE</u>	
CORPORATE	533,589	0.045344	906,488	0.074116	
FIRE	736,074	0.062551	753,000	0.061566	
STREETS/BRIDGES	396,721	0.033713	0	0.000000	
PARKS	345,073	0.029324	378,000	0.030906	
RECREATION	345,073	0.029324	378,000	0.030906	
IMRF/FICA	325,527	0.027663	334,200	0.027325	
Sub-Total General Fund	2,682,056	0.227919	2,749,688	0.224819	2.52%
POLICE PENSION	1,961,727	0.166706	2,006,848	0.164083	
FIRE PENSION	1,437,481	0.122156	1,487,098	0.121587	
Sub-Total Pensions	3,399,208	0.288862	3,493,946	0.285670	2.79%
Sub-total General & Pensions	6,081,263	0.516781	6,243,634	0.510489	2.670%
			162,371	increase over FY18	
OTHER LEVIES NOT SUBJECT TO PTELL CAP					
SRA	144,012	0.012238	144,000	0.011774	
BONDS	1,596,167	0.135641	4,099,588	0.335189	
GROSS LEVY	7,821,442	0.664660	10,487,222	0.857451	
Abatements:					
Township Streets/Bridge			0	0.000000	
Bonds			-2,479,944	-0.202764	
TOTAL LEVY	7,821,442	0.664660	8,007,278	0.654687	2.376%
			185,836	increase over FY18	

The Village will hold a Truth in Taxation public hearing on November 14, 2017, at Village Hall at 8 p.m. and provided notice as required by the State of Illinois Truth-in-Taxation Act. At this time, the Village Board will discuss the 2017 tax levy and obtain public input. The levy is expected to be presented for approval to the Village Board at its meeting on November 28, 2017, at Village Hall at 8 p.m.

Distribution of Your Property Tax Dollars

The Village of Libertyville is only one of many governmental taxing agencies which appear on a homeowner's real estate tax bill. As the following chart indicates, the Village's share of a homeowner's real estate tax bill is approximately 8.7% (based upon 2016 tax rates which were paid in calendar year 2017). Taxes for the other taxing bodies are distributed directly to them by the Lake County Treasurer. The Village does not have any input or decision making authority on the amount of taxes levied for these other taxing bodies.



The following Village services are funded in part by Village property taxes:

- public safety services (including police protection, fire protection and paramedic service);
- public works construction and maintenance (streets, sidewalks, storm sewers, street lights, traffic signals, snow plowing);
- Parks and recreation services (playgrounds, two pools, recreation programs for all ages, and tree service).

How Much Do We Pay?

While both the tax levy and budgeting process can be complicated and somewhat difficult to understand, homeowners often focus on how these processes impact the dollar amount of their property tax bill. Based upon the estimated 2017 Village tax levy, the following comparison illustrates the impact of the 2017 levy and the amount of tax a Libertyville property owner will pay for Village services.

IMPACT ON A LIBERTYVILLE HOMEOWNER

(Assumes a 3% increase in the Equalized Assessed Valuation)

EAV is Approximately 1/3 Market Value

	2016	2016	2017	2017	Dollar	%
Home Value	EAV	Village Tax	Estimated EAV	Estimated Village Tax	Increase	Change
\$500,000.00	\$166,667	\$1,107.77	\$171,667	\$1,123.88	\$16.11	1.45%

The proposed 2017 Village tax levy will result in a \$16.11 or 1.45% increase to a typical property owner's tax bill for the Village of Libertyville that will be paid in 2018 (not including schools and other taxing bodies).



2017 Property Tax Levy Alternatives

GENERAL FUND LEVY SUBJECT TO PTELL CAP

FUND	2016	
	EXTENSION	RATE
CORPORATE	533,589	0.045344
FIRE	736,074	0.062551
STREETS/BRIDGES*	396,721	0.033713
PARKS	345,073	0.029324
RECREATION	345,073	0.029324
IMRF/FICA	325,527	0.027663
Sub-Total General Fund	2,682,056	0.227919
POLICE PENSION	1,961,727	0.166706
FIRE PENSION	1,437,481	0.122156
Sub-Total Pensions	3,399,208	0.288862
Sub-total General & Pensions (Tax Cap Calculation)	6,081,263	0.516781

OTHER LEVIES NOT SUBJECT TO PTELL CAP

SRA	144,012	0.012238
BONDS	1,596,167	0.135641
GROSS LEVY	7,821,442	0.664660

Abatements:

Township Streets/Bridge
Bonds (See Below)

TOTAL LEVY 7,821,442 0.664660

SSA LEVIES

SSA 1	21,140
SSA 2	23,040

		2017 ALTERNATIVES					
		2.1% CPI + New Growth		1% CPI + New Growth		New Growth Only	
		LEVY	RATE	LEVY	RATE	LEVY	RATE
		906,488	0.074116	845,431	0.069124	784,277	0.064124
		753,000	0.061566	753,000	0.061566	753,000	0.061566
		0	0.000000	0	0.000000	0	0.000000
		378,000	0.030906	375,000	0.030661	375,000	0.030661
		378,000	0.030906	375,000	0.030661	375,000	0.030661
		334,200	0.027325	334,000	0.027308	334,000	0.027308
		2,749,688	0.224819	2,682,431	0.219320	2,621,277	0.214320
			2.52%		0.01%		-2.27%
		2,006,848	0.164083	2,006,848	0.164083	2,006,848	0.164083
		1,487,098	0.121587	1,487,098	0.121587	1,487,098	0.121587
		3,493,946	0.285670	3,493,946	0.285670	3,493,946	0.285670
			2.79%		2.79%		2.79%
		6,243,634	0.510489	6,176,377	0.504990	6,115,223	0.499990
		162,371 increase over FY18	2.670%	95,114 increase over FY18	1.56%	33,960 increase over FY18	0.56%
		144,000	0.011774	144,010	0.011774	144,000	0.011774
		4,099,588	0.335189	4,099,588	0.335189	4,099,588	0.335189
		10,487,222	0.857451	10,419,975	0.851953	10,358,811	0.846952
		0	0.000000	0	0.000000	0	0.000000
		-2,479,944	-0.202764	-2,479,944	-0.202764	-2,479,944	-0.202764
		8,007,278	0.654687	7,940,031	0.649189	7,878,867	0.644188
		185,836 increase over FY18	2.376%	118,589 increase over FY18	1.516%	57,425 increase over FY18	-0.770%
		21,140		21,140		21,140	
		23,040		23,040		23,040	



Corporate Levy (General Fund)

Full CPI Increase (2.1%) and New Growth

	FY15-16 Actual	FY16-17 Actual	FY17-18 Budget	FY17-18 Projected	FY18-19 Budget	FY19-20 Projection	FY20-21 Projection
Beginning Fund Balance	\$ 13,160,724	\$ 11,554,911	\$ 12,860,971	\$ 12,860,971	\$ 12,713,406	\$ 12,713,406	\$ 12,713,406
Operating Revenues	\$ 27,678,820	\$ 28,765,625	\$ 28,872,041	\$ 28,490,251	\$ 29,295,889	\$ 29,641,681	\$ 29,887,704
One Time Revenues	\$ 24,843	\$ 304,727	\$ 25,000	\$ 25,535	\$ 25,000	\$ 25,000	\$ 25,000
Tax Levy Increase*					\$ 162,370		
Total Revenues	\$ 27,703,663	\$ 29,070,352	\$ 28,897,041	\$ 28,515,786	\$ 29,483,259	\$ 29,666,681	\$ 29,912,704
Operating Expenses	\$ 26,810,979	\$ 26,713,281	\$ 27,334,929	\$ 26,968,576	\$ 28,107,626	\$ 29,113,265	\$ 30,253,842
One Time Expenses	\$ -	\$ -	\$ -	\$ 132,663	\$ -	\$ -	\$ -
Capital Transfers	\$ 1,575,000	\$ 75,000	\$ 514,619	\$ 514,619	\$ 491,000	\$ 491,000	\$ -
Sports Complex Transfer	\$ 923,497	\$ 976,011	\$ 1,047,493	\$ 1,047,493	\$ 884,633	\$ 62,416	\$ -
Total Expenses	\$ 29,309,476	\$ 27,764,292	\$ 28,897,041	\$ 28,663,351	\$ 29,483,259	\$ 29,666,681	\$ 30,253,842
Net Surplus/(Deficit)	\$ (1,605,813)	\$ 1,306,060	\$ -	\$ (147,565)	\$ -	\$ -	\$ (341,138)
Ending Fund Balance	\$ 11,554,911	\$ 12,860,971	\$ 12,860,971	\$ 12,713,406	\$ 12,713,406	\$ 12,713,406	\$ 12,372,268
Required Fund Balance by Village Policy	\$ 9,056,583	\$ 9,506,246		\$ 9,605,903	\$ 9,637,085	\$ 9,827,937	
Fund Balance as % of Total Expenses	41.62%	44.51%		43.12%	42.85%	42.02%	40.89%

* General Fund Levy subject to the PTELL tax cap



Corporate Levy (General Fund)

1% Inflationary Increase and New Growth

	FY15-16 Actual	FY16-17 Actual	FY17-18 Budget	FY17-18 Projected	FY18-19 Budget	FY19-20 Projection	FY20-21 Projection
Beginning Fund Balance	\$ 13,160,724	\$ 11,554,911	\$ 12,860,971	\$ 12,860,971	\$ 12,713,406	\$ 12,713,406	\$ 12,713,406
Operating Revenues	\$ 27,678,820	\$ 28,765,625	\$ 28,872,041	\$ 28,490,251	\$ 29,295,889	\$ 29,604,037	\$ 29,880,059
One Time Revenues	\$ 24,843	\$ 304,727	\$ 25,000	\$ 25,535	\$ 25,000	\$ 25,000	\$ 25,000
Tax Levy Increase*					\$ 95,114		
Total Revenues	\$ 27,703,663	\$ 29,070,352	\$ 28,897,041	\$ 28,515,786	\$ 29,416,003	\$ 29,629,037	\$ 29,905,059
Operating Expenses	\$ 26,810,979	\$ 26,713,281	\$ 27,334,929	\$ 26,968,576	\$ 28,107,626	\$ 29,098,766	\$ 30,253,842
One Time Expenses	\$ -	\$ -	\$ -	\$ 132,663	\$ -	\$ -	\$ -
Capital Transfers	\$ 1,575,000	\$ 75,000	\$ 514,619	\$ 514,619	\$ 491,000		\$ -
Sports Complex Transfer	\$ 923,497	\$ 976,011	\$ 1,047,493	\$ 1,047,493	\$ 817,377	\$ 530,271	\$ -
Total Expenses	\$ 29,309,476	\$ 27,764,292	\$ 28,897,041	\$ 28,663,351	\$ 29,416,003	\$ 29,629,037	\$ 30,253,842
Net Surplus/(Deficit)	\$ (1,605,813)	\$ 1,306,060	\$ -	\$ (147,565)	\$ -	\$ -	\$ (348,783)
Ending Fund Balance	\$ 11,554,911	\$ 12,860,971	\$ 12,860,971	\$ 12,713,406	\$ 12,713,406	\$ 12,713,406	\$ 12,364,623
Required Fund Balance by Village Policy	\$ 9,056,583	\$ 9,506,246		\$ 9,605,903	\$ 9,637,085	\$ 9,827,937	
Fund Balance as % of Total Expenses	41.62%	44.51%		43.22%	42.91%	42.02%	40.87%

* General Fund Levy subject to the PTELL tax cap



Corporate Levy (General Fund)

New Property Growth in EAV Only

	FY15-16 Actual	FY16-17 Actual	FY17-18 Budget	FY17-18 Projected	FY18-19 Budget	FY19-20 Projection	FY20-21 Projection
Beginning Fund Balance	\$ 13,160,724	\$ 11,554,911	\$ 12,860,971	\$ 12,860,971	\$ 12,713,406	\$ 12,713,406	\$ 12,713,406
Operating Revenues	\$ 27,678,820	\$ 28,765,625	\$ 28,872,041	\$ 28,490,251	\$ 29,300,055	\$ 29,579,266	\$ 29,860,059
One Time Revenues	\$ 24,843	\$ 304,727	\$ 25,000	\$ 25,535	\$ 25,000	\$ 25,000	\$ 25,000
Tax Levy Increase*					\$ 33,960	*	
Total Revenues	\$ 27,703,663	\$ 29,070,352	\$ 28,897,041	\$ 28,515,786	\$ 29,359,015	\$ 29,604,266	\$ 29,885,059
Operating Expenses	\$ 26,810,979	\$ 26,713,281	\$ 27,334,929	\$ 26,968,576	\$ 28,107,625	\$ 29,068,766	\$ 30,253,842
One Time Expenses	\$ -	\$ -	\$ -	\$ 132,663	\$ -	\$ -	\$ -
Capital Transfers	\$ 1,575,000	\$ 75,000	\$ 514,619	\$ 514,619	\$ 366,757	\$ -	\$ -
Sports Complex Transfer	\$ 923,497	\$ 976,011	\$ 1,047,493	\$ 1,047,493	\$ 884,633	\$ 535,500	\$ -
Total Expenses	\$ 29,309,476	\$ 27,764,292	\$ 28,897,041	\$ 28,663,351	\$ 29,359,015	\$ 29,604,266	\$ 30,253,842
Net Surplus/(Deficit)	\$ (1,605,813)	\$ 1,306,060	\$ -	\$ (147,565)	\$ -	\$ -	\$ (368,783)
Ending Fund Balance	\$ 11,554,911	\$ 12,860,971	\$ 12,860,971	\$ 12,713,406	\$ 12,713,406	\$ 12,713,406	\$ 12,344,623
Required Fund Balance by Village Policy	\$ 9,056,583	\$ 9,506,246		\$ 9,605,903	\$ 9,637,085	\$ 9,827,937	
Fund Balance as % of Total Expenses	41.62%	44.51%		43.30%	42.94%	42.02%	40.80%

* General Fund Levy subject to the PTELL tax cap



Impact on Homeowner

	2016 Home Value	2016 EAV	2016 VILLAGE TAX	2017 Estimated EAV	2017 EST TAX	DOLLAR INCREASE	% CHANGE
MAXIMUM LEVY ALTERNATIVE	\$500,000	\$166,667	\$1,108	\$171,667	\$1,124	\$16	1.5%
<u>2.1% CPI GROWTH AND NEW GROWTH</u>							
	2016 Home Value	2016 EAV	2016 VILLAGE TAX	2017 Estimated EAV	2017 EST TAX	DOLLAR INCREASE	% CHANGE
1% OF CPI GROWTH AND NEW GROWTH	\$500,000	\$166,667	\$1,108	\$171,667	\$1,114	\$7	0.6%
<u>NEW GROWTH ONLY</u>							
	2016 Home Value	2016 EAV	2016 VILLAGE TAX	2017 Estimated EAV	2017 EST TAX	DOLLAR INCREASE	% CHANGE
NEW GROWTH ONLY	\$500,000	\$166,667	\$1,108	\$171,667	\$1,106	(\$2)	-0.2%

Multi-Year Plan

MEMORANDUM

TO: Mayor and Village Board

FROM: Patrice Sutton, Finance Director

DATE: November 3, 2017

SUBJECT: Discussion of 2017 Tax Levy, Multi-Year Financial Plan, and 2018-19 Village Budget

Staff has begun preparations for the Fiscal Year 2018-2019 Annual Budget. The first step in that budget process is to approve the Tax Year 2017 tax levy amount. To support the levy discussion, a high-level multi-year financial plan is provided to show how current year decisions impact the future. Capital contributions and known budgetary considerations are included for perspective as well.

General Fund (Corporate) Levy

Since 1991, the Property Tax Extension Limitation Law (PTELL) limits the amount of property tax increase to the lesser of the annual consumer price index increase or 5% above the prior year levy. For the 2017 tax year, the consumer price index used for the tax cap calculation is 2.1%. The maximum levy under the tax cap has been calculated using estimated equalized assessed value (EAV) information provided by the County Assessor. For 2017, the EAV is estimated to increase by 3.9% and includes new growth of \$6,791,942. Based on the tax cap formula, the maximum 2017 tax extension in the General Fund is \$6,243,633. The bond levy of \$4,099,587.50 (\$1,619,643.58 after abatement), Special Recreation levy (\$144,000) and the Township Road and Bridge levy (\$340,000) are not part of the PTELL cap calculation.

Actuary Mike Zurek of Nyhart calculated the Police and Firefighters Pension levy requirements. Changes in assumptions included an updated mortality table to the most current available and the introduction of a separate mortality table for disabled members. No change was made to the investment assumption (7%) or the desire to be fully funded by 2040 (as opposed to 90% funded, which is the requirement). Based on the actuarial reports, the Police Pension levy requirement is \$1,967,296, a 2% reduction from last year. However, staff proposes to keep the levy contribution the same as last year, \$2,006,848, rather than reducing it. The funding level for the Police levy has increased from 51.3% to 55.4%. The Fire Pension levy recommendation has increased \$16,567, from \$1,470,531 to \$1,487,098 (1.1%) and the funding level has increased from 61.9% to 66.4%. The pension boards have been notified of the levy requirement and have agreed with actuarial calculations on funding levels. The total Police & Fire Pension Fund pension levy requirements are \$16,567 higher than last year.

To facilitate the levy discussion, the attached charts show actual ending positions for the last two full years, the current fiscal year budget and projected ending totals as of October 31, as well as projections for the next two fiscal years. The resulting fund balances are shown as well. While not limited to these options, three scenarios are shown:

- 1) A levy which maximizes the allowable growth under the tax cap, which would result in a \$16 or 1.5% increase on a \$500,000 home. The Village would receive an additional \$162,370 more than last year's levy.
- 2) A levy which would take only 1% of the allowed 2.1% inflationary growth, which would result in a \$7 or 0.6% increase on a \$500,000 home. The Village would receive an additional \$95,114 more than last year's levy.

- 3) A levy which does not include any inflationary growth but grows only by the amount of new property in the Village. The Village would receive \$33,960 more than last year. The taxpayer with a \$500,000 home would see a decrease of approximately \$2 or 0.2% in their tax bill.

The total impact of the \$20 million road bonds issued is \$220 for a property with a value of \$500,000, regardless of which option is selected.

Related Considerations

The attachments provide more detail regarding the various options. It is important to note that all of the scenarios include the following assumptions:

- The 10% decrease in Income Tax/PPRT (the LGDF) will continue past the State's current fiscal year (July 2017 – June 2018), resulting in a decrease to next year's budget of \$216,250.
- The Places for Eating Tax will not sunset on April 30, 2018, but rather will be extended, providing \$835,000 in next year's budget.
- The Gas Tax, phased out in 2013, will not be reinstated.
- The Electric Utility Tax will not sunset on April 30, 2018, but rather will be extended, providing \$1,140,000 in estimated revenue in next year's budget. The tax is currently 4%; each 0.5% equals approximately \$142,500 in revenue.
- The Simplified Telecommunications Tax will not sunset on April 30, 2018, but rather will continue at 6% providing approximately \$685,000 to next year's General Fund Budget and approximately \$200,000 in funding to the Technology Equipment Replacement Fund (TERF).
- Capital contributions from the General Fund for various capital initiatives should continue at the current level, currently projected to be \$514,619 in next year's budget.

If the Board modifies these assumptions, the multi-year financial plan needs to be updated to reflect any changes, to provide an accurate forecast.

Given recent discussions regarding stormwater infrastructure needs, future Village building replacement, park strategic planning, as well as other identified capital needs, a summary of current capital funding is provided as an attachment.

The Village will hold a Truth In Taxation hearing to discuss the proposed levy, once determined. The hearing will be held on November 14, with the levy ordinance and accompanying abatement resolutions prepared for Village Board approval at its meeting on November 28.

Timber Creek Special Service Area #1 Tax Levy

In July 1994, the Timber Creek Special Service Area (SSA) was established to provide a funding mechanism to maintain outlots A, C and E, the directional sign and retention basins within the subdivision. The FY2017-18 Budget includes \$49,665 in total expenditures for the Timber Creek SSA and includes a pond aeration project requested by the homeowners, the maintenance of the common areas, and \$7,190 for unexpected costs. The ending fund balance is expected to be approximately \$58,910 at the end of this fiscal year. Staff has expressed a desire to build up a reserve for the eventual replacement or rehabilitation of existing detention areas and may include a study in the FY2018-19 budget to determine the needs and resulting funding necessary. In the meantime, **the 2017 levy is proposed to remain the same as last year at \$21,140.** There is no hearing requirement for the Timber Creek Levy since the levy increase is less than 5% over the prior year.

Concord Special Service Area #2 Tax Levy

In June 1997, the Concord at Interlaken SSA was established. The purpose of the SSA was for

expenses and reserves to maintain the perimeter landscaping screening, fence, water detention basins, signage, and outlot A within this subdivision. The FY2017-18 Budget includes \$13,685 for ongoing maintenance along with \$9,015 miscellaneous repairs and replacements. The ending fund balance is expected to be approximately \$46,713 at the end of this fiscal year. Staff has expressed a desire to build up a reserve for the eventual replacement or rehabilitation of existing detention areas and may include a study in the FY2018-19 budget to determine the needs and resulting funding necessary. In the meantime, **the proposed levy of \$23,040 (\$256 per lot) is the same as last year's levy.** This levy is assessed evenly on a per lot basis over the entire 90 lots in the subdivision as approved by the Board in November 1999. No hearing is required since the levy increase is less than 5% over the prior year.



2017 Property Tax Levy Alternatives

GENERAL FUND LEVY SUBJECT TO PTELL CAP

FUND	2016	
	EXTENSION	RATE
CORPORATE	533,589	0.045344
FIRE	736,074	0.062551
STREETS/BRIDGES*	396,721	0.033713
PARKS	345,073	0.029324
RECREATION	345,073	0.029324
IMRF/FICA	325,527	0.027663
Sub-Total General Fund	2,682,056	0.227919
POLICE PENSION	1,961,727	0.166706
FIRE PENSION	1,437,481	0.122156
Sub-Total Pensions	3,399,208	0.288862
Sub-total General & Pensions (Tax Cap Calculation)	6,081,263	0.516781

OTHER LEVIES NOT SUBJECT TO PTELL CAP

SRA	144,012	0.012238
BONDS	1,596,167	0.135641
GROSS LEVY	7,821,442	0.664660

Abatements:

Township Streets/Bridge
Bonds (See Below)

TOTAL LEVY 7,821,442 0.664660

SSA LEVIES

SSA 1	21,140
SSA 2	23,040

		2017 ALTERNATIVES					
		2.1% CPI + New Growth		1% CPI + New Growth		New Growth Only	
		LEVY	RATE	LEVY	RATE	LEVY	RATE
		906,488	0.074116	845,431	0.069124	784,277	0.064124
		753,000	0.061566	753,000	0.061566	753,000	0.061566
		0	0.000000	0	0.000000	0	0.000000
		378,000	0.030906	375,000	0.030661	375,000	0.030661
		378,000	0.030906	375,000	0.030661	375,000	0.030661
		334,200	0.027325	334,000	0.027308	334,000	0.027308
		2,749,688	0.224819	2,682,431	0.219320	2,621,277	0.214320
			2.52%		0.01%		-2.27%
		2,006,848	0.164083	2,006,848	0.164083	2,006,848	0.164083
		1,487,098	0.121587	1,487,098	0.121587	1,487,098	0.121587
		3,493,946	0.285670	3,493,946	0.285670	3,493,946	0.285670
			2.79%		2.79%		2.79%
		6,243,634	0.510489	6,176,377	0.504990	6,115,223	0.499990
		162,371 increase over FY18	2.670%	95,114 increase over FY18	1.56%	33,960 increase over FY18	0.56%
		144,000	0.011774	144,010	0.011774	144,000	0.011774
		4,099,588	0.335189	4,099,588	0.335189	4,099,588	0.335189
		10,487,222	0.857451	10,419,975	0.851953	10,358,811	0.846952
		0	0.000000	0	0.000000	0	0.000000
		-2,479,944	-0.202764	-2,479,944	-0.202764	-2,479,944	-0.202764
		8,007,278	0.654687	7,940,031	0.649189	7,878,867	0.644188
		185,836 increase over FY18	2.376%	118,589 increase over FY18	1.516%	57,425 increase over FY18	-0.770%
		21,140		21,140		21,140	
		23,040		23,040		23,040	



Corporate Levy (General Fund)

Full CPI Increase (2.1%) and New Growth

	FY15-16 Actual	FY16-17 Actual	FY17-18 Budget	FY17-18 Projected	FY18-19 Budget	FY19-20 Projection	FY20-21 Projection
Beginning Fund Balance	\$ 13,160,724	\$ 11,554,911	\$ 12,860,971	\$ 12,860,971	\$ 12,713,406	\$ 12,713,406	\$ 12,713,406
Operating Revenues	\$ 27,678,820	\$ 28,765,625	\$ 28,872,041	\$ 28,490,251	\$ 29,295,889	\$ 29,641,681	\$ 29,887,704
One Time Revenues	\$ 24,843	\$ 304,727	\$ 25,000	\$ 25,535	\$ 25,000	\$ 25,000	\$ 25,000
Tax Levy Increase*					\$ 162,370		
Total Revenues	\$ 27,703,663	\$ 29,070,352	\$ 28,897,041	\$ 28,515,786	\$ 29,483,259	\$ 29,666,681	\$ 29,912,704
Operating Expenses	\$ 26,810,979	\$ 26,713,281	\$ 27,334,929	\$ 26,968,576	\$ 28,107,626	\$ 29,113,265	\$ 30,253,842
One Time Expenses	\$ -	\$ -	\$ -	\$ 132,663	\$ -	\$ -	\$ -
Capital Transfers	\$ 1,575,000	\$ 75,000	\$ 514,619	\$ 514,619	\$ 491,000	\$ 491,000	\$ -
Sports Complex Transfer	\$ 923,497	\$ 976,011	\$ 1,047,493	\$ 1,047,493	\$ 884,633	\$ 62,416	\$ -
Total Expenses	\$ 29,309,476	\$ 27,764,292	\$ 28,897,041	\$ 28,663,351	\$ 29,483,259	\$ 29,666,681	\$ 30,253,842
Net Surplus/(Deficit)	\$ (1,605,813)	\$ 1,306,060	\$ -	\$ (147,565)	\$ -	\$ -	\$ (341,138)
Ending Fund Balance	\$ 11,554,911	\$ 12,860,971	\$ 12,860,971	\$ 12,713,406	\$ 12,713,406	\$ 12,713,406	\$ 12,372,268
Required Fund Balance by Village Policy	\$ 9,056,583	\$ 9,506,246		\$ 9,605,903	\$ 9,637,085	\$ 9,827,937	
Fund Balance as % of Total Expenses	41.62%	44.51%		43.12%	42.85%	42.02%	40.89%

* General Fund Levy subject to the PTELL tax cap



Corporate Levy (General Fund)

1% Inflationary Increase and New Growth

	FY15-16 Actual	FY16-17 Actual	FY17-18 Budget	FY17-18 Projected	FY18-19 Budget	FY19-20 Projection	FY20-21 Projection
Beginning Fund Balance	\$ 13,160,724	\$ 11,554,911	\$ 12,860,971	\$ 12,860,971	\$ 12,713,406	\$ 12,713,406	\$ 12,713,406
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One Time Revenues	\$ 24,843	\$ 304,727	\$ 25,000	\$ 25,535	\$ 25,000	\$ 25,000	\$ 25,000
Tax Levy Increase*					\$ 95,114		
Total Revenues	\$ 27,703,663	\$ 29,070,352	\$ 28,897,041	\$ 28,515,786	\$ 29,416,003	\$ 29,629,037	\$ 29,905,059
Operating Expenses	\$ 26,810,979	\$ 26,713,281	\$ 27,334,929	\$ 26,968,576	\$ 28,107,626	\$ 29,098,766	\$ 30,253,842
One Time Expenses	\$ -	\$ -	\$ -	\$ 132,663	\$ -	\$ -	\$ -
Capital Transfers	\$ 1,575,000	\$ 75,000	\$ 514,619	\$ 514,619	\$ 491,000		\$ -
Sports Complex Transfer	\$ 923,497	\$ 976,011	\$ 1,047,493	\$ 1,047,493	\$ 817,377	\$ 530,271	\$ -
Total Expenses	\$ 29,309,476	\$ 27,764,292	\$ 28,897,041	\$ 28,663,351	\$ 29,416,003	\$ 29,629,037	\$ 30,253,842
Net Surplus/(Deficit)	\$ (1,605,813)	\$ 1,306,060	\$ -	\$ (147,565)	\$ -	\$ -	\$ (348,783)
Ending Fund Balance	\$ 11,554,911	\$ 12,860,971	\$ 12,860,971	\$ 12,713,406	\$ 12,713,406	\$ 12,713,406	\$ 12,364,623
Required Fund Balance by Village Policy	\$ 9,056,583	\$ 9,506,246		\$ 9,605,903	\$ 9,637,085	\$ 9,827,937	
Fund Balance as % of Total Expenses	41.62%	44.51%		43.22%	42.91%	42.02%	40.87%

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Corporate Levy (General Fund)

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	FY15-16 Actual	FY16-17 Actual	FY17-18 Budget	FY17-18 Projected	FY18-19 Budget	FY19-20 Projection	FY20-21 Projection
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One Time Revenues	\$ 24,843	\$ 304,727	\$ 25,000	\$ 25,535	\$ 25,000	\$ 25,000	\$ 25,000
Tax Levy Increase*					\$ 33,960	*	
Total Revenues	\$ 27,703,663	\$ 29,070,352	\$ 28,897,041	\$ 28,515,786	\$ 29,359,015	\$ 29,604,266	\$ 29,885,059
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One Time Expenses	\$ -	\$ -	\$ -	\$ 132,663	\$ -	\$ -	\$ -
Capital Transfers	\$ 1,575,000	\$ 75,000	\$ 514,619	\$ 514,619	\$ 366,757	\$ -	\$ -
Sports Complex Transfer	\$ 923,497	\$ 976,011	\$ 1,047,493	\$ 1,047,493	\$ 884,633	\$ 535,500	\$ -
Total Expenses	\$ 29,309,476	\$ 27,764,292	\$ 28,897,041	\$ 28,663,351	\$ 29,359,015	\$ 29,604,266	\$ 30,253,842
Net Surplus/(Deficit)	\$ (1,605,813)	\$ 1,306,060	\$ -	\$ (147,565)	\$ -	\$ -	\$ (368,783)
Ending Fund Balance	\$ 11,554,911	\$ 12,860,971	\$ 12,860,971	\$ 12,713,406	\$ 12,713,406	\$ 12,713,406	\$ 12,344,623
Required Fund Balance by Village Policy	\$ 9,056,583	\$ 9,506,246		\$ 9,605,903	\$ 9,637,085	\$ 9,827,937	
Fund Balance as % of Total Expenses	41.62%	44.51%		43.30%	42.94%	42.02%	40.80%

* General Fund Levy subject to the PTELL tax cap



Impact on Homeowner

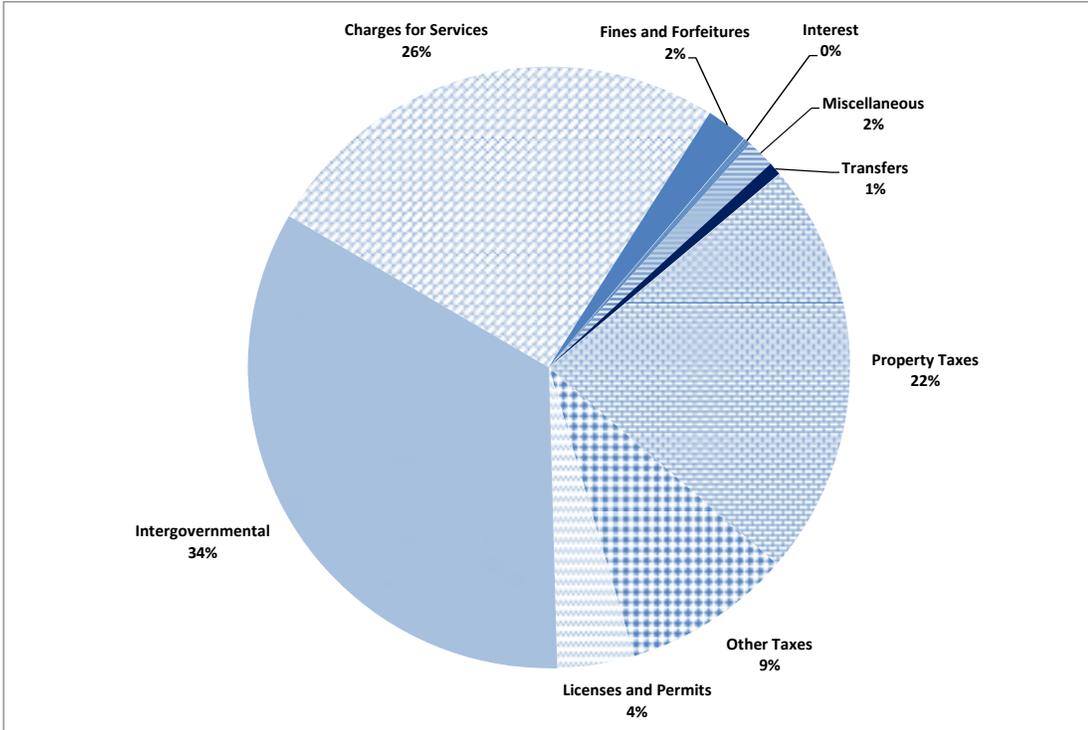
	2016 Home Value	2016 EAV	2016 VILLAGE TAX	2017 Estimated EAV	2017 EST TAX	DOLLAR INCREASE	% CHANGE
MAXIMUM LEVY ALTERNATIVE	\$500,000	\$166,667	\$1,108	\$171,667	\$1,124	\$16	1.5%
<u>2.1% CPI GROWTH AND NEW GROWTH</u>							
	2016 Home Value	2016 EAV	2016 VILLAGE TAX	2017 Estimated EAV	2017 EST TAX	DOLLAR INCREASE	% CHANGE
1% OF CPI GROWTH AND NEW GROWTH	\$500,000	\$166,667	\$1,108	\$171,667	\$1,114	\$7	0.6%
<u>NEW GROWTH ONLY</u>							
	2016 Home Value	2016 EAV	2016 VILLAGE TAX	2017 Estimated EAV	2017 EST TAX	DOLLAR INCREASE	% CHANGE
NEW GROWTH ONLY	\$500,000	\$166,667	\$1,108	\$171,667	\$1,106	(\$2)	-0.2%

General Fund

General Fund Revenues

General Fund Revenues

Property Taxes	\$ 6,722,634
Other Taxes	\$ 2,722,298
Licenses and Permits	\$ 1,239,000
Intergovernmental	\$ 10,131,973
Charges for Services	\$ 7,666,109
Fines and Forfeitures	\$ 675,000
Interest	\$ 120,000
Miscellaneous	\$ 465,350
Transfers	\$ 207,325
Total	\$ 29,949,689



GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
REVENUES						
PROPERTY TAXES						
01-0000-1-601000	PROP TAXES GENERAL CORPORATE	829,930	805,734	545,856	449,250	906,488
01-0000-1-602000	PROP TAXES FIRE PROTECTION	810,049	753,828	753,000	734,922	753,000
01-0000-1-603000	PROP TAXES PARKS	371,735	354,456	353,000	344,533	378,000
01-0000-1-604000	PROP TAXES RECREATION	371,735	354,456	353,000	344,533	378,000
01-0000-1-605000	PROP TAXES HIGHWAYS & BRIDGES	484,665	412,113	420,000	396,097	
01-0000-1-606000	PROP TAXES HIGHWAYS TOWNSHIP	325,956	336,419	330,000	343,602	335,000
01-0000-1-607000	PROP TAXES IMRF	372,725	334,485	333,000	325,018	334,200
01-0000-1-608000	PROP TAXES POLICE PENSION FUND	1,471,006	1,737,588	2,006,848	2,006,848	2,006,848
01-0000-1-609000	PROP TAXES FIRE PENSION FUND	1,172,830	1,250,252	1,470,531	1,470,531	1,487,098
01-0000-1-610000	SPECIAL RECREATION	142,141	143,787	144,000	143,783	144,000
PROPERTY TAXES		6,352,772	6,483,118	6,709,235	6,559,117	6,722,634
OTHER TAXES						
01-0000-2-613000	ELECTRIC UTILITY TAX	1,236,176	1,266,577	1,285,000	1,177,575	1,175,000
01-0000-2-615000	PLACES FOR EATING TAX		383,537	750,000	851,855	875,000
01-0000-2-616000	LEASED CAR TAX	136,111	135,651	136,350	127,000	129,575
01-0000-2-618000	PERSONAL PROPERTY REPL TAX	81,571	99,426	98,070	82,000	77,000
01-0000-2-620000	PERS PROPERTY REPL TAX POLICE	10,000	10,000	10,000	10,000	10,000
01-0000-2-621000	PERS PROP REPL TAX FIRE	10,000	10,000	10,000	10,000	10,000
01-0000-2-624000	WIRELESS SURCHARGE					445,723
OTHER TAXES		1,473,858	1,905,191	2,289,420	2,258,430	2,722,298
LICENSES AND PERMITS						
01-0000-3-627000	BUILDING PERMITS	1,086,198	1,033,210	935,000	1,200,000	1,000,000
01-0000-3-628000	ZONING FEES	56,525	47,561	35,000	29,151	30,000
01-0000-3-630000	FIRE BUREAU-PERMITS/FEES	90,987	192,867	96,000	135,000	100,000
01-0000-3-631000	LIQUOR LICENSES	93,600	96,125	95,000	93,800	94,000
01-0000-3-632000	OTHER LICENSES	13,360	21,990	15,000	13,500	15,000
LICENSES AND PERMITS		1,340,670	1,391,753	1,176,000	1,471,451	1,239,000
INTERGOVERNMENTAL						
01-0000-4-611000	SALES TAX	7,449,528	7,599,992	7,575,000	7,695,000	7,695,000
01-0000-4-612000	INCOME TAX	2,203,423	1,909,908	2,051,815	2,050,000	1,818,193
	IML ESTIMATE \$89.50*20,315					
01-0000-4-615000	ILLINOIS USE TAX	490,791	506,089	513,970	504,950	501,780
	IML ESTIMATE \$24.70 X 20,315					
01-0000-4-619000	STREET/SIGNAL MAINTENANCE FEES	45,250	130,302	89,740	91,000	92,000
	STATE REIMBURSEMENT				86,320	87,320
	REIMBURSEMENT FROM BUTTERFIELD SQUARE				4,680	4,680
	GL # FOOTNOTE TOTAL:				91,000	92,000
01-0000-4-676000	GRANTS	17,023	295,189	25,000	22,553	25,000
INTERGOVERNMENTAL		10,206,015	10,441,480	10,255,525	10,363,503	10,131,973
CHARGES FOR SERVICES						
01-0000-5-617000	TECHNOLOGY USER FEES					141,000
01-0000-5-620000	LEASE REVENUE					189,500
01-0000-5-641000	LIBERTYVILLE FIRE PROT DIST	2,779,724	2,851,012	2,912,201	2,912,152	2,973,355
01-0000-5-643000	AMBULANCE FEES	830,644	880,646	800,000	910,000	900,000
01-0000-5-651000	RECREATION FEES	708,886	789,300	748,000	720,900	733,000
	RECREATION				65,400	66,000
	KINDER KORNER PRESCHOOL				125,000	127,000
	PRESCHOOL/CAMPS-ENRICHMENT CLASSES				38,500	40,000
	SUMMER DAY CAMP				330,000	335,000
	DANCE				54,000	55,000
	CONTRACTUAL PROGRAMS				108,000	110,000
	GL # FOOTNOTE TOTAL:				720,900	733,000

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
01-0000-5-652000	COURSE RENTAL	20,917	21,000		17,792	18,000
01-0000-5-653000	SWIMMING FEES	223,352	204,890	224,000	206,288	208,000
01-0000-5-654000	SWIMMING PROGRAMS	93,233	97,947	112,000	97,177	26,250
01-0000-5-655000	SR MEAL FEES	15,631	15,575	16,000	15,500	15,500
	SENIOR MEALS				11,500	11,500
	SENIOR TRIPS				4,000	4,000
	GL # FOOTNOTE TOTAL:				15,500	15,500
01-0000-5-656000	RECYCLING/REFUSE FEE	60,211	73,750	70,060	80,000	75,000
01-0000-5-657000	PARKING FEES-EMPLOYEE PERMITS	18,306	21,760	30,000	23,000	23,000
01-0000-5-658000	ENGINEERING FEES	203,443	234,823	150,000	135,125	150,000
01-0000-5-659000	ALARM FEES	185,854	210,829	205,600	202,000	200,000
01-0000-5-660000	ELEVATOR INSPECTION FEE	42,951	38,007	43,000	39,000	39,000
01-0000-5-670000	FIRE SERVICES	124,028	120,626	120,000	123,966	136,004
	ROCKLAND AMBULANCE				0	122,004
	MUNDELEIN LADDER TRUCK AGREEMENT				0	14,000
	GL # FOOTNOTE TOTAL:					136,004
01-0000-5-671000	LEGAL & OTHER FEE REIMB	70,713	146,516	45,500	62,000	50,000
01-0000-5-672000	BIRTH/DEATH CERTIFICATES	260,751	294,229	270,000	294,000	295,000
01-0000-5-673000	CABLE FRANCHISE FEE	447,212	463,085	460,000	450,000	450,000
01-0000-5-674000	TELECOM INFRASTRUCT MAINT FEE	787,585	752,605	835,000	684,870	858,000
01-0000-5-675000	POLICE SERVICES	107,238	138,553	110,000	120,000	120,000
01-0000-5-677000	DAMAGE TO VILLAGE PROPERTY	21,822	(1,330)	5,000	2,500	2,500
01-0000-5-677001	STREETLIGHT DAMAGE	42,246	13,826			
01-0000-5-678000	SR CENTER SPONSORSHIP	3,350	4,800	5,500	5,000	4,800
01-0000-5-679000	CONCESSIONS-POOLS	30,840	51,600	51,000	40,754	40,000
01-0000-5-681000	PARK RENTALS	18,293	18,403	19,000	17,868	18,200
	CHARGES FOR SERVICES	7,097,230	7,442,452	7,231,861	7,159,892	7,666,109
FINES AND FORFEITURES						
01-0000-6-636000	LOCAL FINES	345,971	287,927	300,000	304,000	300,000
01-0000-6-637000	CIRCUIT COURT FINES	254,300	226,397	250,000	220,000	230,000
01-0000-6-638000	DUI FINES-SENATE BILL 740	48,827	41,669	40,000	18,000	20,000
01-0000-6-639000	AUTOMATED TRAFFIC ENFORCEMENT	105,275	135,140	100,000	150,000	125,000
	FINES AND FORFEITURES	754,373	691,133	690,000	692,000	675,000
INTEREST						
01-0000-7-690000	INTEREST REVENUE	48,597	76,830	68,000	110,000	120,000
	INTEREST	48,597	76,830	68,000	110,000	120,000
MISCELLANEOUS						
01-0000-8-611000	TIF SURPLUS REBATE	205,807	224,886	220,000	230,195	234,000
01-0000-8-625000	INSURANCE SURPLUS	115,596	313,648	165,000	80,000	120,000
01-0000-8-682000	PKS/REC SCHOLARSHIP/DONATIONS	11,050	17,100	10,000	8,000	9,350
01-0000-8-683000	TREE PROGRAM	31,619	24,647	40,000	43,840	55,000
01-0000-8-685000	GENERAL SEIZURE ACCOUNT	2,012	8,816		1,750	
01-0000-8-686000	DRUG FORFEITURE ACCOUNT	5,808	722		4,100	
01-0000-8-688000	CASH OVER	191	111		121	
01-0000-8-699000	MISCELLANEOUS REVENUE	58,065	48,465	42,000	48,500	47,000
	MISCELLANEOUS	430,148	638,395	477,000	416,506	465,350
TRANSFERS						
01-0000-9-691000	TRANSFER FROM TECH FUND					207,325
01-0000-9-695000	TRANSFER IN-SALES TAX BOND				102,137	
	TRANSFERS				102,137	207,325
TOTAL ESTIMATED REVENUES		27,703,663	29,070,352	28,897,041	29,133,036	29,949,689

The following chart breaks out the General Fund budget by category for revenue and by department or division on the expense side. It shows the % change between this year's budget and last year's budget. Changes greater than 10%, either higher or lower than last year, are explained.

General Fund				
Revenue				
Revenue Category	FY2017-18 Budget	FY2018-19 Request	% Change 18-19 Request vs. 17-18 Budget	Significant Changes
Property Taxes	\$ 6,709,235	\$ 6,722,634	0.20%	
Other Taxes	\$ 2,289,420	\$ 2,722,298	18.91%	Wireless surcharge tax revenue was moved into the General Fund from the TERF fund to offset IT expenses
Licenses & Permits	\$ 1,176,000	\$ 1,239,000	5.36%	
Intergovernmental	\$ 10,255,525	\$ 10,131,973	-1.20%	
Charges for Service	\$ 7,231,861	\$ 7,666,109	6.00%	
Fines and Forfeitures	\$ 690,000	\$ 675,000	-2.17%	
Interest	\$ 68,000	\$ 120,000	76.47%	Low interest CD's have matured and the portfolio includes higher yielding investments
Miscellaneous	\$ 477,000	\$ 465,350	-2.44%	
Transfers		\$ 207,325		User fees from enterprise funds for IT services
Total Revenue	\$ 28,897,041	\$ 29,949,689	3.64%	

Expenses				
Department or Division	17-18 Budget	18-19 Request	% Change 18-19 Request vs. 17-18 Budget	Significant Changes
Administration/Finance	\$ 1,820,529	\$ 1,785,522	-1.92%	
Engineering	\$ 287,469	\$ 412,424	43.47%	Two new positions, Village Engineer and Management Analyst (added through restructuring) are primarily funded in Engineering (offset through savings in other divisions)
Streets	\$ 1,543,776	\$ 1,626,814	5.38%	
Snow Removal	\$ 364,063	\$ 351,248	-3.52%	
Refuse & Recycling	\$ 204,420	\$ 170,659	-16.52%	Cost for Electronic Recycling has been removed and absorbed in other funds
Planning	\$ 703,379	\$ 602,600	-14.33%	Comprehensive Plan has been moved to the Project Fund
Building Services	\$ 828,667	\$ 851,866	2.80%	
Economic Development	\$ 624,887	\$ 599,338	-4.09%	
Police Administration	\$ 2,223,748	\$ 2,419,834	8.82%	
Police Patrol	\$ 5,763,252	\$ 5,792,173	0.50%	
Police Investigations	\$ 839,271	\$ 823,697	-1.86%	
Police Public Education	\$ 10,250	\$ 10,250	0.00%	
Police Community Service	\$ 161,113	\$ 174,575	8.36%	
Fire Administration	\$ 390,515	\$ 377,311	-3.38%	
Fire Prevention	\$ 225,820	\$ 177,682	-21.32%	Decrease of one PT Fire Inspector; vehicle maintenance fees consolidated at department level
Fire Emergency Services	\$ 6,910,816	\$ 7,333,133	6.11%	
Fire Support Services	\$ 466,375	\$ 511,138	9.60%	

Department or Division	17-18 Budget	18-19 Request	% Change 18-19 Request vs. 17-18 Budget	Significant Changes
Parks Maintenance	\$ 1,891,992	\$ 1,524,494	-19.42%	Salary savings due to restructuring; large EAB removal budget in FY18 budget reduced in FY19
Recreation	\$ 1,974,691	\$ 2,392,172	21.14%	Increase to Sports Complex Fund transfer due to more realistic LSC revenue estimates
Swimming Pool Operations	\$ 378,982	\$ 420,937	11.07%	Outsourced swimming pool management contract
Golf Course	\$ 22,300	\$ -	-100.00%	Landscaping costs have been absorbed in the Parks budget
Senior Programs	\$ 70,764	\$ 90,000	27.18%	Increased funding for services
Emergency Management Agency	\$ 12,372	\$ 7,410	-40.11%	Reduced capital requests
Legislative Boards and Commissions	\$ 106,552	\$ 117,862	10.61%	Professional services and legislative assistance budgets added
Legal	\$ 420,000	\$ 387,500	-7.74%	
Central Business District Parking	\$ 137,515	\$ 78,780	-42.71%	Manchester Square project included in FY18 budget -- no such large projects this year
Community Organizations/Activities	\$ 207,042	\$ 215,400	4.04%	
Public Buildings	\$ 306,481	\$ 3,140,835	924.81%	\$2 million transfer to Vehicle Fund and \$1 million transfer to building funds
Information Technology		\$ 554,035		Operational expenses moved from TERF
Total Expenses	\$ 28,897,041	\$ 32,949,689	14.02%	
Surplus/(Deficit)	\$ -	\$ (3,000,000)		

The increase in expenses as well as the excess of expenses over revenues is caused by the strategic transfers from General Fund reserves to the Building Fund, Public Building Improvement Fund and Vehicle Replacement Fund.

Administration/Finance

01-0100 Administration/Finance

01-1300 Legal

01-1500 Central Business District Parking

01-1600 Community Organizations/Activities

01-1700 Public Buildings

01-2100 Information Technology

Administration/Finance

2018-19 Goals

1. Pursue Sale of Golf Learning Center & Family Entertainment Center: In order to ensure the financial sustainability of the Libertyville Sports Complex, the sale of these properties has been identified as a goal. The Economic Development Coordinator will work closely with the Listing Agent to review any potential sales offers.
2. Support Legislative Assistance Efforts: Village Staff will develop a listing of projects that will be available to present to current State legislators in the event grants or funding are available, and/or expected to be available.
3. Service Priorities/Essential Services Analysis: Village Staff will continue to provide analyses of Village services in order to assist with on-going operations and potential State funding cuts.
4. Shared Services Reports: As State financial uncertainty continues, Village Staff will review and provide Village Board recommendations for service partnerships with surrounding agencies/municipalities in order to increase the economies of scale.
5. Joint Bidding Contracts: Similar to shared services, Village Staff will review opportunities to joint bid services/projects in order to increase economies of scales and potential costs savings. Plans to continue joint purchasing with the Lake County Municipal League and the Municipal Purchasing Initiative (MPI) continue.
6. Evaluate Enterprise Resource Planning Software: Village Staff will evaluate existing software utilized by departments and review options for integration and efficiency with these functions to increase productivity and planning Village-wide.
7. Wastewater Treatment Plant (WWTP) Consolidation Study: The Libertyville WWTP is geographically located adjacent to the Village of Mundelein WWTP. This may provide opportunities for service sharing. The Village of Libertyville and the Village of Mundelein are participating in a joint consolidation study. Further research is necessary prior to moving forward plant improvements.
8. Metra Station Projects: The re-development of the Downtown Metra Station is expected to be completed in 2018/2019. A permanent station for the Prairie Crossing station will be constructed by Metra, and the Village will assist with the implementation process. A grand re-opening and updated facilities will be provided to commuters.
9. Stormwater Management Improvements: The Stormwater Management Plan will identify priority projects and improvements. Financial resources will need to be identified to support the improvements.
10. Parks Master Plan: The Parks Master plan will identify current assets and inventory. The plan will also provide an opportunity for the community to provide feedback regarding parks. Following completion, a 10-15 year plan will be available to identify future capital needs and potential grant opportunities.

11. Comprehensive Plan: The Village's Comprehensive Plan will be updated. The last comprehensive update was completed in 2005. The Comprehensive Plan is an important component of the Village's various future development process and provides guidance to Village officials.
12. Rockland Road Bridge Project: The Rockland Road bridge reconstruction project will be accelerated due to the necessary emergency removal of the decorative truss. Federal and State assistance for the replacement will be coordinated in order to provide an improved and safe bridge/roadway for the future.
13. Mayor's Business Visits: The Mayor intends to visit local businesses and highlight the diversity of the Village's business community through Business of the Day videos. The videos will be shared and promoted in order to bring awareness to the Libertyville business community and to promote a Shop Local emphasis.
14. Enhance Transparency/Communications: The Village will continue to provide communication with residents through various communication methods (printed, web-based and telephone based). An increased focus on transparency will assist with providing residents with the desired information about the Village.
15. Building Reserve Study: Village-owned buildings are in need of a targeted approach to repairs and maintenance. A Building Reserve study will provide an opportunity to evaluate the repair/maintenance needs in the buildings and prioritize projects accordingly, in order to avoid emergency repairs.

Information Technology

2018-19 Goals

1. Increase the PC replacement Schedule: The replacement schedule has been re-structured to include a 4 year replacement schedule for Village computers.
2. Upgrade Servers: The remaining off-site servers will be replaced at their locations (Sports Complex, and Streets & Utilities).
3. Upgrade Exchange Server to Exchange 365 and Implement Email Archiving: The current Exchange Server is beyond its useful life and in need of replacement. An Exchange 365 option will be considered which will aid in archiving and ongoing updates.
4. Complete Switch Replacement Project: The second phase of the switch replacement project will be completed to update switches Village-wide to modern equipment.
5. Meeting Room Upgrades: Staff will begin to work on updating the meeting room audio visual equipment to modern standards.
6. Capital Plan: Staff will work with the Village IT consultant to create a 5 year capital plan for Information Technology in the Village.
7. Update Policies: All Village IT policies will be reviewed and updated and any new policies will be reviewed and implemented.
8. Evaluate ERP: A study of the Village's ERP and various options will be studied and completed.

Performance Data

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Projected 2017-18
<i>Output Measures</i>					
New PC Replacements	36	33	24	27	45
Refurbished PC Deployments	30	35	5	10	15
New Server Deployments	6	0	2	2	2
New Network/Communication Systems	7	2	4	11	14
New Software Systems	3	2	3	1	2
Requests for Technology Assistance	3,600	3,800	3,700	3,900	648

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
APPROPRIATIONS						
Dept 0100 - ADMINISTRATION/FINANCE						
SALARIES & WAGES						
01-0100-1-701000	SALARIES	716,764	719,400	737,641	660,711	664,578
01-0100-1-709000	MERIT POOL					118,671
	SALARIES & WAGES	716,764	719,400	737,641	660,711	783,249
EMPLOYEE BENEFITS						
01-0100-2-720000	INSURANCE	138,525	143,593	164,993	153,400	159,014
01-0100-2-740000	SICK LEAVE BUY BACK		57,476			
01-0100-2-793000	EMPLOYER CONTRIBUTION IMRF	297,137	97,165	94,531	86,883	97,824
01-0100-2-794000	EMP CONTRIBUTION FICA/MEDICARE	45,772	45,987	51,125	50,544	59,064
	EMPLOYEE BENEFITS	481,434	344,221	310,649	290,827	315,902
CONTRACTUAL						
01-0100-3-705000	CONTRACTUAL SERVICES			65,000	41,000	25,000
	PROFESSIONAL SERVICES				20,000	25,000
	PARKS MASTER PLAN				21,000	0
	GL # FOOTNOTE TOTAL:				41,000	25,000
01-0100-3-716000	VITAL RECORDS	97,968	101,386	100,000	100,000	100,000
	\$88,000 - STATE CHARGES, \$12,000 - SUPPLIES (OFFSET BY REVENUE)				100,000	100,000
01-0100-3-721000	INTERGOVMTAL RISK MGMT AGENCY	90,685	89,782	90,263	87,800	75,000
	IRMA CONTRIBUTION				82,000	70,000
	DEDUCTIBLE				5,800	5,000
	GL # FOOTNOTE TOTAL:				87,800	75,000
01-0100-3-725000	AUDIT SERVICES	23,946	26,963	32,000	28,318	41,570
	AUDIT FEES				28,318	33,570
	ACTUARY FEES				0	8,000
	GL # FOOTNOTE TOTAL:				28,318	41,570
01-0100-3-728000	TECHNICAL SERVICES	9,807	25,811	8,000	8,056	1,000
	ACTUARY REPORT				8,000	0
	OPEB REPORT				56	0
	MISCELLANEOUS SERVICES				0	1,000
	GL # FOOTNOTE TOTAL:				8,056	1,000
01-0100-3-745000	SEC 125 ADMINISTRATIVE FEES	5,000	5,483	6,000	6,000	6,000
	FLEX SPENDING ADMIN FEES				6,000	6,000
01-0100-3-746000	EMPLOYEE PROGRAMS	8,871	7,557	11,000	11,275	12,775
	WELLNESS INCENTIVES				5,800	8,500
	EMPLOYEE TRAINING				1,275	1,275
	EMPLOYEE RECOGNITION				700	1,000
	MISCELLANEOUS				3,500	2,000
	GL # FOOTNOTE TOTAL:				11,275	12,775
	CONTRACTUAL	236,277	256,982	312,263	282,449	261,345
UTILITIES						
01-0100-4-710000	TELEPHONE	4,130	5,974	4,650	8,650	8,650
	UTILITIES	4,130	5,974	4,650	8,650	8,650
COMMODITIES						
01-0100-5-722000	POSTAGE	16,563	14,125	18,500	15,240	15,400
	MAILING 4 ISSUES OF VILLAGE VIEWS				6,340	7,000
	GENERAL POSTAGE				6,500	6,000
	POSTAGE METER RENTAL				2,400	2,400
	GL # FOOTNOTE TOTAL:				15,240	15,400
01-0100-5-723000	OFFICE SUPPLIES	12,012	12,001	12,000	12,000	12,000
	OFFICE SUPPLIES				12,000	12,000

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
01-0100-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	11,572	11,151	10,300	8,225	10,025
	DUES-				3,800	4,000
	TRAVEL, CONFERENCES				3,000	5,000
	MISCELLANEOUS				1,000	600
	BUDGET APPLICATION				425	425
	GL # FOOTNOTE TOTAL:				8,225	10,025
01-0100-5-736000	CREDIT CARD FEES	12,659	9,458	12,000	11,543	12,000
01-0100-5-743000	PUBLICATION	6,219	8,513	8,000	12,500	8,500
	LEGAL NOTICES				2,500	2,500
	VILLAGE CODE UPDATES				4,500	5,000
	NEWSLETTER SERVICES				5,000	0
	MISCELLANEOUS				500	1,000
	GL # FOOTNOTE TOTAL:				12,500	8,500
01-0100-5-744000	PRINTING	12,487	11,603	14,000	13,000	12,500
	VILLAGE VIEWS-4 ISSUES				11,000	10,500
	MISC PRINTING				2,000	2,000
	GL # FOOTNOTE TOTAL:				13,000	12,500
01-0100-5-761000	BAD DEBT EXPENSE		76			
01-0100-5-788000	CASH UNDER	(8)	23	100	100	100
01-0100-5-791000	VEHICLE REPLACEMENT FUND FEES	3,200				
01-0100-5-799000	MISCELLANEOUS	1,302	971	161,000	16,500	34,651
	CONTINGENCY				0	28,651
	MISCELLANEOUS EXPENSES				1,000	1,000
	RECRUITMENT				15,500	5,000
	GL # FOOTNOTE TOTAL:				16,500	34,651
COMMODITIES		76,006	67,921	235,900	89,108	105,176
CAPITAL						
01-0100-6-790000	CAPITAL OUTLAY	1,197	1,715	5,000	3,500	5,000
	OFFICE FURNITURE				3,500	5,000
CAPITAL		1,197	1,715	5,000	3,500	5,000
REPAIRS & MAINTENANCE						
01-0100-7-713000	MAINTENANCE - COPY MACHINE	5,095	4,362	5,000	5,200	5,200
01-0100-7-714000	MAINT MOTOR VEHICLE FEES	6,020	6,140			
01-0100-7-715000	MAINT - OTHER EQUIPMENT	1,072	1,359	1,000	1,000	1,000
	FOLDING MACHINE MAINTENANCE				500	500
	SHELVING SYSTEM MAINTENANCE				500	500
	GL # FOOTNOTE TOTAL:				1,000	1,000
REPAIRS & MAINTENANCE		12,187	11,861	6,000	6,200	6,200
TRANSFERS						
01-0100-8-792000	TRANSFER TO CAPITAL PROJECTS	1,500,000		208,426	208,426	300,000
TRANSFERS		1,500,000		208,426	208,426	300,000
Totals for dept 0100 - ADMINISTRATION/FINANCE		3,027,995	1,408,074	1,820,529	1,549,871	1,785,522

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 1300 - LEGAL						
CONTRACTUAL						
01-1300-3-776000	VILLAGE ATTORNEY-GEN REPRESENT	273,630	235,351	285,000	250,000	250,000
01-1300-3-777000	VILLAGE PROSECUTOR	70,368	59,775	70,000	65,000	65,000
01-1300-3-778000	LABOR COUNSEL	35,937	165,442	35,000	60,000	35,000
01-1300-3-779000	LITIGATION	32,036	35,769	25,000	25,000	25,000
01-1300-3-781000	ADMINISTRATIVE ADJUDICATOR	3,995	4,760	5,000	4,800	5,000
01-1300-3-799000	OTHER LEGAL		4,472		7,500	7,500
CONTRACTUAL		415,966	505,569	420,000	412,300	387,500
Totals for dept 1300 - LEGAL		415,966	505,569	420,000	412,300	387,500

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 1500 - CENTRAL BUSINESS DST PARKING						
CONTRACTUAL						
01-1500-3-728000	TECHNICAL SERVICES			1,500		
	CONTRACTUAL			1,500		
UTILITIES						
01-1500-4-710000	TELEPHONE	1,580	2,964	1,650	4,920	5,000
	UTILITIES	1,580	2,964	1,650	4,920	5,000
COMMODITIES						
01-1500-5-706000	MATERIALS AND SUPPLIES	2,293	49	1,500	100	100
	COMMODITIES	2,293	49	1,500	100	100
REPAIRS & MAINTENANCE						
01-1500-7-712000	MAINTENANCE BUILDING	88,316	60,667	59,900	50,955	46,900
	ELEVATOR MAINTENANCE-CONTRACT & INSPECTION				5,100	6,200
	MISC OTHER MAINTENANCE				1,800	2,000
	LIGHT BULBS				475	500
	SPRINKLER SYSTEM INSPECTION & FIRE EXTINGUISHER MAINT				750	700
	CODE BLUE REPLACE				1,400	2,900
	CODE BLUE REPAIRS				480	500
	WATERPROOFING, CONCRETE REPAIRS & SPECS				37,200	30,000
	FIRE ALARM INSPECTION				1,200	1,300
	FIRE EXTINGUISHER MAINTENANCE				750	1,000
	WASH WINDOWS				1,800	1,800
	GL # FOOTNOTE TOTAL:				50,955	46,900
01-1500-7-713000	MAINTENANCE PARKING LOTS	9,584	19,474	72,965	72,965	26,780
	LANDSCAPE CHURCH STREET GARAGE				4,335	6,500
	LANDSCAPE LAKE STREET GARAGE				3,350	3,400
	LANDSCAPE -NEW PARKING LOT AREAS				2,230	2,230
	SNOW REMOVAL				9,000	9,000
	REPLACEMENT PLANTS				1,000	1,000
	IRRIGATION SYSTEM				350	350
	TRASH ENCLOSURE & SIDEWALK CLEANING				2,700	2,700
	MANCHESTER SQUARE LANDSCAPING PROJECT				50,000	0
	CHURCH STREET GARAGE RAISED PLANTERS				0	1,600
	GL # FOOTNOTE TOTAL:				72,965	26,780
	REPAIRS & MAINTENANCE	97,900	80,141	132,865	123,920	73,680
Totals for dept 1500 - CENTRAL BUSINESS DST PARKING		101,773	83,154	137,515	128,940	78,780

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 1600 - COMMUNITY ORGAN/ACTIVITIES						
CONTRACTUAL						
01-1600-3-750000	DIAL-A-RIDE	8,881	4,515	7,500	2,000	4,000
	DECREASE DUE TO TEMPORARY LCCTSC GRANT				2,000	4,000
01-1600-3-767000	MOSQUITO CONTROL	25,200	39,300	39,300	45,600	45,600
CONTRACTUAL		34,081	43,815	46,800	47,600	49,600
COMMODITIES						
01-1600-5-754000	NO IL SPECIAL RECREATION ASSN	142,904	143,604	145,242	148,000	148,000
01-1600-5-761000	SPECIAL EVENTS	15,000	15,000	15,000	15,259	17,800
	FIREWORKS				15,000	17,500
	MISC				259	300
	GL # FOOTNOTE TOTAL:				15,259	17,800
COMMODITIES		157,904	158,604	160,242	163,259	165,800
Totals for dept 1600 - COMMUNITY ORGAN/ACTIVITIES		191,985	202,419	207,042	210,859	215,400

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 1700 - PUBLIC BUILDINGS						
CONTRACTUAL						
01-1700-3-721000	INTERGOVMTAL RISK MGMT AGENCY	5,265	5,215	4,958	4,958	9,000
CONTRACTUAL		5,265	5,215	4,958	4,958	9,000
UTILITIES						
01-1700-4-709000	NORTH SHORE GAS	1,604	1,703	2,550	1,800	2,000
UTILITIES		1,604	1,703	2,550	1,800	2,000
COMMODITIES						
01-1700-5-706000	MATERIALS AND SUPPLIES					500
01-1700-5-799000	MISCELLANEOUS	384	855	2,810	3,500	2,900
COMMODITIES		384	855	2,810	3,500	3,400
REPAIRS & MAINTENANCE						
01-1700-7-712000	MAINTENANCE - VILLAGE HALL	22,763	15,803	26,400	31,350	43,918
	JANITORIAL SERVICE				16,000	12,968
	HVAC MAINTENANCE				4,500	4,000
	FIRE SPRINKLER/EXTINGUISHER/ALARM				600	1,000
	PEST CONTROL				600	650
	JANITORIAL & MAINTENANCE SUPPLIES				1,200	1,500
	OTHER REPAIRS, FLAGS(240)				1,400	2,000
	ELEVATOR MAINTENANCE (120X12)+175				1,800	1,800
	CONTRACTUAL SERVICES				0	20,000
	REPAIR TOWER CLOCK				5,250	0
	GL # FOOTNOTE TOTAL:				31,350	43,918
01-1700-7-713000	MAINTENANCE - SCHERTZ BLDG	29,324	40,381	53,700	57,700	81,607
	JANITORIAL SERVICE				39,000	41,857
	HVAC MAINTENANCE				10,000	10,000
	FIRE SPRINKLER/EXTINGUISHER/ALARM MAINTENANCE				800	900
	JANITORIAL MAINTENANCE SUPPLIES				2,500	2,500
	OTHER REPAIRS (FLAGS,240)				3,150	4,000
	ELEVATOR MAINTENANCE				1,500	1,550
	PEST CONTROL				750	800
	CONTRACTUAL SERVICES				0	20,000
	GL # FOOTNOTE TOTAL:				57,700	81,607
01-1700-7-714000	MAINTENANCE VEHICLES	850	870	870	870	910
REPAIRS & MAINTENANCE		52,937	57,054	80,970	89,920	126,435
TRANSFERS						
01-1700-8-786000	TRANSFER TO VEHICLE REPLACEMENT FUND					2,000,000
01-1700-8-789000	TRANSFER BLDG IMPROVEMT FD	35,000	35,000	215,193	215,193	1,000,000
	TRANSFER TO NEW BUILDING FUND				0	700,000
	TRANSFER TO PUBLIC BUILDING IMPROVEMENTS FUND				0	300,000
	GL # FOOTNOTE TOTAL:					1,000,000
TRANSFERS		35,000	35,000	215,193	215,193	3,000,000
Totals for dept 1700 - PUBLIC BUILDINGS		95,190	99,827	306,481	315,371	3,140,835

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 2100 - INFORMATION TECHNOLOGY						
CONTRACTUAL						
01-2100-3-728000	CONSULTING SERVICES					250,000
CONTRACTUAL						250,000
UTILITIES						
01-2100-4-711000	WIRELESS SERVICE					34,000
01-2100-4-719000	INTERNET ACCESS					47,250
UTILITIES						81,250
COMMODITIES						
01-2100-5-706000	MATERIALS AND SUPPLIES					7,000
01-2100-5-726000	TRAINING					5,000
01-2100-5-729000	SOFTWARE,LICENSING, UPDATES					97,615
	SOFTWARE & LICENSING				0	80,695
	EXCHANGE OFFICE 365				0	16,920
	GL # FOOTNOTE TOTAL:					97,615
01-2100-5-730000	WEB PAGE SERVICES					10,620
01-2100-5-799000	MISCELLANEOUS					5,000
COMMODITIES						125,235
CAPITAL						
01-2100-6-790000	CAPITAL OUTLAY					97,550
	40 DESKTOP & 5 LAPTOP COMPUTERS				0	50,800
	SWITCH REPLACEMENTS (PHASE 2)				0	27,000
	MEETING ROOM A/V UPGRADES				0	10,000
	SERVER REPLACEMENTS (3 OF 5)				0	8,000
	WIRELESS ACCESS POINTS				0	1,750
	GL # FOOTNOTE TOTAL:					97,550
CAPITAL						97,550
Totals for dept 2100 - INFORMATION TECHNOLOGY						554,035

Public Works

01-0201 Engineering

01-0203 Streets

01-0204 Snow Removal and Ice Control

01-0205 Refuse and Recycling

01-0701 Parks

Public Works

2018/19 Goals

1. In-House Engineering Design: Complete in-house design plans for smaller scale public improvement projects that would otherwise be contracted to outside consultants. In October 2017, the new Village Engineer started, who is also a licensed Professional Engineer. This new position gives the Public Works Department the ability to complete design plans as needed for permit approvals for projects of the appropriate scale.
2. Plan Review: Reduce lag times on plan reviews and comment issuance. The addition of the Village Engineer allows staff responsibilities within the plan review and approval process to be further streamlined and remove excess responsibilities that have hindered plan review turnaround times in the past.
3. Emerald Ash Borer: Continue with the identification and removal of any remaining Village parkway or park Emerald Ash Borer (EAB) infested trees. Continue with hazardous tree removals as necessary with in-house staff and contractor.
4. Village Tree Trimming Program: Continue with tree trimming program in the southeast quadrant of the Village and re-start the multi-year rotation in the southwest quadrant.
5. Village 50/50 Tree Planting Program: Continue to offer 50/50 tree planting program to residents and seek new tree varieties and cultivars to offer greater diversity to the urban forest.
6. Complete construction of Salt Dome: Coordinate with selected contracted, Dome Corporation of North America, to finish construction of 72-foot diameter prefabricated salt dome to store a typical winter season's usage of salt (2,400 tons).

ENGINEERING

The Engineering staff is responsible for recommending improvements, proposing cost estimates, preparing plans, soliciting bids and supervising the construction of public works projects in order to improve the Village infrastructure systems. Staff also reviews public improvement plans for private developments and inspection of construction to ensure compliance to Village standards. Staff also coordinates and directs engineering consultants retained by the Village along with administering subdivision and watershed development codes. Staff also maintains and updates utility atlases and project records as well as providing recommendations on engineering related matters.

<u>Performance Data</u>	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Projected 2018-19
Number of Engineering Permits Issued	145	135	175	275	225
Number of Site Development Permits Issued	5	6	9	6	5
Number of Permit Inspections (Right-of-Way & Site Development)	500	550	560	600	550
<i>Effectiveness Measures</i>					
Capital Improvement Contracts	15	16	16	15	15
Contract Amounts	\$7,500,000	\$8,000,000	\$8,000,000	\$7,500,000	\$7,500,000
<i>Efficiency Measures</i>					
Public Improvements by Developers, Inspected Value	\$400,000	\$200,000	\$330,000	\$75,000	\$800,000
Review & Inspection Fees Collected	\$215,000	\$185,000	\$170,000	\$150,000	\$150,000
Number of Staff	3.50	3.50	3.50	4.00	4.00

STREETS

The Highways and Bridges function of the Streets and Utilities Division is responsible for the operation, inspection, maintenance and repair of the Village pavement, sidewalk, parking lot and traffic sign systems in order to provide the public with a quality service in all areas. It also monitors the maintenance of streetlights and repairs the streetlight system by private contractor; recommends improvements to the Village infrastructure system, street-cleaning operations and maintains accurate operation and maintenance records.

<u>Performance Data</u>	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Projected 2018-19
<i>Output Measures</i>					
Streets & Alleys					
Resurfaced (miles)	7.25	6.12	8.70	5.80	3.90
Striped (miles)	1.50	3.90	3.70	3.50	2.00
Repaired (tons)	567	425	175	200	200
Road Patching (tons) (Contractual)		900	900	1100	850
Sidewalk replaced (sf) (In-House)	1,331	4,694	4,549	4,500	4,500
Sidewalk replaced (sf) (Contractual)	8,100	8,554	8,636	17,433	17,500
Streets Signs (new & replaced)	250	196	499	400	300
Traffic Marking (l.f.) In-House	23,872	26,748	2,015	2,000	2,000
Traffic Marking (l.f.) Contractual	17,430	44,365	36,265	49,696	45,000
Miles of Streets (Streets & Alleys)	89	89	89	89	89
<i>Effectiveness Measures</i>					
Streetlights Maintained	2,366	2,372	2,372	2,372	2,372
Streetlights Replaced	15	20	11	20	20
Streetlight Cable Repairs	15	15	22	20	20
Street Lamps Replaced	200	295	298	300	300
Percentage of Street Lamps Replaced	8%	12%	13%	13%	13%
<i>Efficiency Measures</i>					
Number of Staff per Mile of Road Maintained	0.08	0.08	0.08	0.08	0.08

REFUSE & RECYCLING

This separate Budget Fund began with the 2009-10 fiscal year to account for the costs the Village incurs for recycling and trash removal. The Village instituted a \$1.00 per month/household recycling fee that is charge on waste bills. This fee is remitted to the Village to defray costs of the membership fee of the Solid Waste Agency of Lake County (SWALCO) and for various other recycling initiatives Village wide.

<u>Performance Data</u>	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Projected 2018-19
<i>Output Measures</i>					
Swept (miles) Village	325	300	235	300	300
Swept (miles) Contractual	1,500	1,300	1,360	1450	1400
	1,825	1,600	1,595	1,750	1700
Material Removed					
Hoppers (each hopper = est 5 cy)	550	450	405	425	450
Cubic Yards	2,750	2,250	2,020	2125	2250
<i>Effectiveness Measures</i>					
Number of Complete Sweeps (Contractual)	8	8	10	10	8
CBD Sweeps (Contractual)	6	5	9	26	20
CBD Sweeps (In -House)	31	34	8	15	15
<i>Efficiency Measures</i>					
Contractual Cost Per Sweep (Sweeping + Disposal)	\$9,359	\$8,495	\$6,550	\$6,750	\$7,000

SNOW & ICE

The snow removal and ice control function is responsible for the plowing and salting of Village Streets during snow and ice conditions. This program accounts for the personnel costs, material (salt, calcium chloride) as well as maintenance and repair of snow/ice removal equipment.

<u>Performance Data</u>	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Projected 2018-19
<i>Output Measures</i>					
Snowplowing Events	21	18	11	23	24
Salt Spread (tons)	1,870	1,770	1,340	2,030	2,200
Cost per Ton of Salt	\$70.30	\$70.30	\$59.50	\$59.50	\$60.00
<i>Effectiveness Measures</i>					
Regular Hours	397	300	141	400	350
Overtime Hours	1,162	816	905	1,265	1,200
Average Cost per Snow Event	\$10,476	\$11,250	\$11,500	\$11,500	\$11,500
Total Cost for Snow Season	\$220,000	\$175,000	\$127,000	\$260,000	\$240,000
Cost to Plow One Mile of Roadway per Event	\$117.71	\$109.24	\$129.72	\$127.02	\$112.36
<i>Efficiency Measures</i>					
Accumulation (inches)	41.75	36.50	32.87	36.00	36.00
No. of Snow Plow Routes	11	11	11	11	11

PARKS MAINTENANCE

The Parks staff provides maintenance and improvement services to the Village's 21 parks, which include 572 acres of land, and all of the community's public trees. The Parks staff also provides a variety of services and facilities, including services for sports organizations, a disc golf course, flower gardens, lakes, two swimming pools, picnic areas, pavilions, playgrounds, sledding hill, ice skating rinks and bike/walking paths.

<u>Performance Data</u>	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Projected 2018-19
<i>Output Measures</i>					
Amount of Mulch Applied (yds)	160 (284PG)	165 (310PG)	160 (240PG)	160 (240PG)	160 (240PG)
Mowing rotation in days	5	5	5	1.5	1.5
Parkway trees trimmed by Village	250	250	250	250	150
Parkway trees trimmed by	1,075	1,200	788	800	800
No. of trees treated for EAB	738	569	520	0	1
No. of trees removed infected with EA	500	478	500	794	20
Village Staff	200	200	200	0	20
Contractual	256	278	300	794	0
<i>Effectiveness Measures</i>					
Amount of Pesticide Used (gal)	30.7 g's/93 lbs	34 g's/93 lbs	14.6 g's/326 lbs	16.9 g's/ 1.75 lbs	15 g's/ 1.2 lbs
Percent of Playgrounds Functional	100	100	100	100	100
Number of Playground Inspections per Year (Formal and Informal)	113	113	113	75	75
<i>Efficiency Measures</i>					
Number of staff for Village-tree crew	2	2	2	2	1
Number of Parks maintained	21	21	21	21	21
Acres of Land Maintained	386	386	386	386	386

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 0201 - ENGINEERING						
SALARIES & WAGES						
01-0201-1-701000	SALARIES - FULL TIME	139,566	147,110	150,932	186,275	224,363
	SALARIES & WAGES	139,566	147,110	150,932	186,275	224,363
EMPLOYEE BENEFITS						
01-0201-2-720000	INSURANCE	51,305	51,980	53,733	83,728	102,688
01-0201-2-793000	EMPLOYER CONTRIBUTION IMRF	17,569	18,638	19,214	24,440	28,667
01-0201-2-794000	EMP CONTRIBUTION FICA/MEDICARE	10,383	10,955	11,546	14,250	17,164
	EMPLOYEE BENEFITS	79,257	81,573	84,493	122,418	148,519
CONTRACTUAL						
01-0201-3-721000	INTERGOVMTAL RISK MGMT AGENCY	5,362	5,322	5,049	5,049	
01-0201-3-728000	TECHNICAL SERVICES	32,144	39,508	23,245	68,260	23,930
	BLUEPRINT REPRODUCTION				50	50
	ORDERING DOCUMENTS FROM RECORDERS OFFICE				25	25
	PREVAILING WAGE NOTICE				50	50
	ENGINEERING PLAN REVIEW SERVICES				60,000	15,000
	ANNUAL AUDIOLOGY TESTING (4 STAFF)				135	180
	NPDES MS4 YEARLY REPORT				2,000	2,000
	NPDES TRAINING/WATER SAMPLING				4,000	4,000
	IMS TRAINING SOFTWARE				2,000	2,000
	STORM SEWER ATLAS PRINTING (SPLIT 50/50 WITH STREETS)				0	500
	AUTOCAD LICENSE (SPLIT WITH STREETS, SEWER, WATER)				0	125
	GL # FOOTNOTE TOTAL:				68,260	23,930
	CONTRACTUAL	37,506	44,830	28,294	73,309	23,930
UTILITIES						
01-0201-4-710000	TELEPHONE	1,033	1,071	1,400	1,100	1,400
	UTILITIES	1,033	1,071	1,400	1,100	1,400
COMMODITIES						
01-0201-5-706000	MATERIALS AND SUPPLIES	1,519	1,958	2,300	2,300	2,300
	PLOTTER, DRAFTING & COPIER SUPPLIES				800	800
	SURVEYING & ENGINEERING FIELD ITEMS				500	500
	MISCELLANEOUS HARDWARE				300	300
	FIRST AID SUPPLY				150	150
	SHOES & JACKETS				250	250
	PLOTTER & XEROX PAPER				300	300
	GL # FOOTNOTE TOTAL:				2,300	2,300
01-0201-5-723000	OFFICE SUPPLIES	4,442	4,226	5,150	5,150	5,150
	GENERAL OFFICE; COPY PAPER				1,600	1,600
	POSTAGE				1,500	1,500
	POSTAGE METER RENTAL				550	550
	COPIER LEASE				1,500	1,500
	GL # FOOTNOTE TOTAL:				5,150	5,150
01-0201-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,603	2,575	4,020	4,020	4,520
	APWA, IAMMA, ILCMA DUES				600	600
	APWA, IAMMA, ILCMA MTGS				1,250	1,250
	PROFESSIONAL DEVELOPMENT				1,500	2,000
	PUBLICATIONS (DAILY HERALD, CHICAGO TRIBUNE)				230	230
	TARGET SOLUTIONS TRAINING				400	400
	ASSOCIATION OF STATE FLOODPLAIN MANAGERS (DPW)				40	40
	GL # FOOTNOTE TOTAL:				4,020	4,520
01-0201-5-791000	VEHICLE REPLACEMENT FUND FEES	3,925	4,040			
01-0201-0-799000	MISCELLANEOUS				4,800	
	COMMODITIES	12,489	12,799	11,470	16,270	11,970

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
CAPITAL						
01-0201-6-790000	CAPITAL OUTLAY			382		
	CAPITAL			382		
REPAIRS & MAINTENANCE						
01-0201-7-714000	MAINT MOTOR VEHICLE FEES	9,735	9,930	10,130	10,000	1,492
01-0201-7-715000	MAINTENANCE OTHER EQUIPMENT	501	74	750	750	750
	MAINTENANCE TO EQUIPMENT				150	150
	TONER, DRUMS KITS, SUPPLIES AND EQUIPMENT				600	600
	GL # FOOTNOTE TOTAL:				750	750
	REPAIRS & MAINTENANCE	10,236	10,004	10,880	10,750	2,242
Totals for dept 0201 - ENGINEERING		280,087	297,769	287,469	410,122	412,424

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 0203 - STREETS						
SALARIES & WAGES						
01-0203-1-701000	SALARIES - ADMINISTRATION	99,714	98,532	103,043	107,533	114,822
01-0203-1-702000	SALARIES - CLERICAL	15,309	13,618	14,181	14,135	14,529
01-0203-1-704000	SALARIES - MAINTENANCE	329,802	314,330	360,992	323,690	335,701
	SALARIES & WAGES	444,825	426,480	478,216	445,358	465,052
EMPLOYEE BENEFITS						
01-0203-2-720000	INSURANCE	216,331	211,130	224,170	223,682	224,061
01-0203-2-740000	SICK LEAVE BUY BACK	9,139				
01-0203-2-793000	EMPLOYER CONTRIBUTION IMRF	58,652	56,740	62,964	58,435	60,975
01-0203-2-794000	EMP CONTRIBUTION FICA/MEDICARE	33,207	32,518	36,584	34,075	35,108
	EMPLOYEE BENEFITS	317,329	300,388	323,718	316,192	320,144
CONTRACTUAL						
01-0203-3-721000	INTERGOVMTAL RISK MGMT AGENCY	70,474	65,003	43,565	44,500	45,000
01-0203-3-728000	TECHNICAL SERVICES	5,673	1,022	1,120	1,160	1,785
	CDL DRUG & ALCOHOL TESTING FEES AND MEDICAL EXAMS				800	800
	ANNUAL AUDIOGRAM TESTING				360	360
	STORM SEWER ATLAS PRINTING (SPLIT 50/50 WITH ENGINEERING)				0	500
	AUTOCAD LICENSE (SPLIT WITH WATER, SEWER, ENG)				0	125
	GL # FOOTNOTE TOTAL:				1,160	1,785
01-0203-3-742000	COPY MACHINE LEASE	1,813	1,494	2,000	2,000	2,000
	CONTRACTUAL	77,960	67,519	46,685	47,660	48,785
UTILITIES						
01-0203-4-707000	STREETLIGHT ENERGY	98,850	107,453	121,000	121,000	121,000
	UTILITIES	98,850	107,453	121,000	121,000	121,000
COMMODITIES						
01-0203-5-706000	MATERIALS AND SUPPLIES	14,426	13,804	14,250	14,250	14,250
	CLEANERS, SOAPS, DEGREASERS, FACILITY SUPPLIES				2,000	2,000
	MISC. HARDWARE STOCK ITEMS, LUMBER, TOOLS				10,000	10,000
	DIAMOND SAW BLADES				1,500	1,500
	FIFTY 28" TRAFFIC CONES				250	250
	BARRICADE REPLACEMENTS				500	500
	GL # FOOTNOTE TOTAL:				14,250	14,250
01-0203-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	5,477	6,001	6,810	7,410	7,410
	TRAINING, SEMINARS, CONTINUING EDUCATION COURSES, DUES				500	500
	APWA MEETINGS				500	500
	DES PLAINES RIVER WATERSHED WORKGROUP (SPLIT W/ WWTP)				4,570	4,570
	TARGET SOLUTIONS ONLINE TRAINING				640	640
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)				1,200	1,200
	GL # FOOTNOTE TOTAL:				7,410	7,410
01-0203-5-752000	UNIFORMS	4,109	4,043	5,000	5,000	5,000
	UNIFORMS (7)				2,575	2,575
	PROTECTIVE CLOTHING				1,500	1,500
	T-SHIRTS & POLOS				700	700
	SAFETY				225	225
	GL # FOOTNOTE TOTAL:				5,000	5,000
01-0203-5-791000	VEHICLE REPLACEMENT FUND FEES	215,825	226,120			
01-0203-5-799000	MISCELLANEOUS	66		2,500	2,500	2,500
	CODE RED (SPLIT 50/50 WITH WATER)				2,500	2,500
	COMMODITIES	239,903	249,968	28,560	29,160	29,160
CAPITAL						
01-0203-6-790000	CAPITAL OUTLAY				18,201	
	PARADE FENCING (180 8-FT SECTIONS AND SIX STORAGE RACKS)				18,201	0
	CAPITAL				18,201	

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
REPAIRS & MAINTENANCE						
01-0203-7-708000	STREETLIGHT MAINTENANCE	109,887	116,559	115,000	91,600	96,600
	STREETLIGHT MAINTENANCE BY CONTRACTOR				75,000	80,000
	CABLE LOCATES BY MAINTENANCE CONTRACTOR				100	100
	LAMP PURCHASE 70 W HPS 100 W MV 250 W HPS				5,000	5,000
	POLES				6,000	6,000
	STREETLIGHT FIXTURES				1,500	1,500
	STERNBERG POLES AND FIXTURES				4,000	4,000
	GL # FOOTNOTE TOTAL:				91,600	96,600
01-0203-7-712000	MAINTENANCE BUILDINGS	21,043	13,634	11,275	11,275	11,275
	HVAC MAINTENANCE				500	500
	MISC. IMPROVEMENTS AT 600 NORTH AVENUE (PAINTING, ROOF REPAIR, ETC) QUARTERLY				6,200	6,200
	FIRE SUPPRESSION/ALARM SYSTEM TESTING				250	250
	FIRE ALARM RADIO FEES				325	325
	OVERHEAD DOOR MAINT./REPAIR (SPLIT WITH WATER)				4,000	4,000
	GL # FOOTNOTE TOTAL:				11,275	11,275
01-0203-7-713000	MAINTENANCE ROADWAY MEDIANS	25,309	25,087	31,982	33,487	33,845
	1000 BLOCK OF LIBERTY BELL LN				0	205
	176 & BRAINERD				0	535
	176 WEST VILLAGE SIGN RIGHT OF WAY				0	380
	BUTTERFIELD ROAD MEDIAN (NORTH AND SOUTH)				0	9,190
	DEAN LARSON TRIANGLE				0	1,265
	GREENTREE CUL-DE-SAC				0	325
	LAKE ST. COM ED BY HIGH TENSION WIRES				0	405
	NORTH SHORE BIKE PATH				0	5,545
	NORTHWEST SIDE ON LAKE ST NEAR BRAINERD AVE				0	1,075
	OLD PETERSON ROAD				0	335
	PETERSON ROAD STREETSCAPE				0	4,590
	PETERSON ROAD STREETSCAPE (ADD-ON SPRING 2018)				0	4,450
	ROUTE 45 MEDIAN AND PARKWAY				0	5,215
	WINCHESTER ROAD BY HIGH TENSION WIRES				0	330
	GL # FOOTNOTE TOTAL:					33,845
01-0203-7-714000	MAINTENANCE VEHICLES	171,375	172,000	175,440	175,440	147,653
01-0203-7-715000	MAINTENANCE OTHER EQUIPMENT	643	975	1,000	4,000	1,000
01-0203-7-716000	MAINTENANCE STREETS AND ALLEYS	37,817	29,576	47,500	26,500	39,500
	PAVEMENT PATCHING MATERIAL; ASPHALT, CONCRETE, GRAVEL				20,000	33,000
	PAVEMENT MARKING MATERIALS & MAINT. INCLUDES ALL DOWNTOWN PAVEMENT MARK				4,000	4,000
	SPOILS DISPOSAL				2,500	2,500
	GL # FOOTNOTE TOTAL:				26,500	39,500
01-0203-7-717000	MAINTENANCE SIDEWALKS	14,205	12,946	15,000	17,000	20,000
	MATERIALS				12,000	15,000
	SAWCUT/GRINDING				5,000	5,000
	GL # FOOTNOTE TOTAL:				17,000	20,000
01-0203-7-718000	MAINTENANCE STORM SEWERS	13,989	21,215	56,800	56,800	216,800
	REPAIRS OF CATCH BASINS, MANHOLES AND STORM SEWER LINES, TV INSPECTIONS				8,000	8,000
	NPDES FEES				1,000	1,000
	NPDES PHASE II SURVEYS, PR PROGRAM, SIGNS				300	300
	SOUTHWEST BASIN MAINTENANCE				7,500	7,500
	CATCH BASIN CLEANING				10,000	100,000
	WINCHESTER ROAD DETENTION POND				30,000	0
	STORM SEWER TELEVISIONING AND CLEANING				0	100,000
	GL # FOOTNOTE TOTAL:				56,800	216,800
01-0203-7-719000	MAINTENANCE SIGNS	11,315	10,142	15,600	15,600	10,000
	SIGN BLANKS AND FACES				11,100	5,500
	POSTS AND HARDWARE				1,500	1,500
	BICYCLE SIGNS				1,000	1,000
	ADDITIONAL SIGNAGE				2,000	2,000
	GL # FOOTNOTE TOTAL:				15,600	10,000

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
01-0203-7-731000	TRAFFIC SIGNAL MAINTENANCE	65,206	51,273	66,000	66,000	66,000
	IDOT CONTRACTUAL MAINT. OF 14 SIGNALIZED INTERSECTIONS				30,000	30,000
	KNOCKDOWN/DAMAGE REPAIR COSTS				5,000	5,000
	LCDOT CONTRACT MAINTENANCE - 50% ON BUTTERFIELD - GOLF, CRANE, VIRGINIA/ST. WI				11,000	11,000
	REIMBURSEMENT TO VH FOR IL 21 AT N. HOLLISTER AND S. ARTAIUS PKWY (50%)				5,000	5,000
	IDOT MAINTENANCE FEES AT IL 137 @ BUTTERFIELD SQUARE (REIMB BY CENTRO PROPERTI				5,000	5,000
	OPTICOM MAINTENANCE				10,000	10,000
	GL # FOOTNOTE TOTAL:				66,000	66,000
	REPAIRS & MAINTENANCE	470,789	453,407	535,597	497,702	642,673
TRANSFERS						
01-0203-8-788000	TRANSFER BUILDING IMPR FUND	10,000	10,000	10,000	10,000	
	TRANSFERS	10,000	10,000	10,000	10,000	
Totals for dept 0203 - STREETS		1,659,656	1,615,215	1,543,776	1,485,273	1,626,814

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 0204 - SNOW REMOVAL AND ICE CONTROL						
SALARIES & WAGES						
01-0204-1-701000	SALARIES - ADMINISTRATION	19,554	20,501	21,081	21,880	22,805
01-0204-1-704000	SALARIES - MAINTENANCE	125,860	123,646	132,963	126,529	121,508
	SALARIES & WAGES	145,414	144,147	154,044	148,409	144,313
EMPLOYEE BENEFITS						
01-0204-2-793000	EMPLOYER CONTRIBUTION IMRF	18,899	19,093	20,283	19,095	19,527
01-0204-2-794000	EMP CONTRIBUTION FICA/MEDICARE	11,047	11,040	11,785	11,135	9,908
	EMPLOYEE BENEFITS	29,946	30,133	32,068	30,230	29,435
CONTRACTUAL						
01-0204-3-721000	INTERGOVMTAL RISK MGMT AGENCY	5,790	5,735	10,451	10,451	10,000
01-0204-3-728000	CONTRACTUAL SERVICES	963	963	1,000	1,000	1,000
	WEATHER SERVICE				1,000	1,000
	CONTRACTUAL	6,753	6,698	11,451	11,451	11,000
COMMODITIES						
01-0204-5-706000	MATERIALS AND SUPPLIES	167,979	109,158	163,500	163,500	163,500
	SALT (2400 TONS)				156,000	156,000
	CALCIUM CHLORIDE DE-ICER				7,500	7,500
	GL # FOOTNOTE TOTAL:				163,500	163,500
01-0204-5-799000	MISCELLANEOUS	1,166	940	1,000	1,000	1,000
	MISCELLANEOUS				500	500
	MEALS				500	500
	GL # FOOTNOTE TOTAL:				1,000	1,000
	COMMODITIES	169,145	110,098	164,500	164,500	164,500
REPAIRS & MAINTENANCE						
01-0204-7-715000	MAINTENANCE OTHER EQUIPMENT		89	2,000	2,000	2,000
	REPAIRS & MAINTENANCE		89	2,000	2,000	2,000
Totals for dept 0204 - SNOW REMOVAL AND ICE CONTROL		351,258	291,165	364,063	356,590	351,248

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 0205 - REFUSE & RECYCLING						
SALARIES & WAGES						
01-0205-1-704000	SALARIES MAINTENANCE	44,517	44,433	49,447	48,960	48,094
	SALARIES & WAGES	44,517	44,433	49,447	48,960	48,094
EMPLOYEE BENEFITS						
01-0205-2-720000	INSURANCE	19,297	19,296	23,148	21,200	23,696
01-0205-2-793000	ILLINOIS MUNICIPAL RETIREMENT	5,762	5,815	6,511	6,425	6,310
01-0205-2-794000	FICA	3,406	3,399	3,783	3,746	3,679
	EMPLOYEE BENEFITS	28,465	28,510	33,442	31,371	33,685
CONTRACTUAL						
01-0205-3-721000	INTERGOVT RISK MGMT AGENCY	3,056	3,052	2,876	2,876	
01-0205-3-724000	DISPOSAL	9,055	10,902	42,000	12,000	12,000
	LEAF/DEBRIS DISPOSAL				12,000	12,000
01-0205-3-726000	SWALCO FEE	9,270	9,295	9,275	9,426	9,500
	SWALCO FEE				9,426	9,500
01-0205-3-728000	CONTRACTUAL SERVICES	55,977	54,404	60,000	60,000	60,000
	CONTRACTUAL STREET SWEEPING				60,000	60,000
	CONTRACTUAL	77,358	77,653	114,151	84,302	81,500
COMMODITIES						
01-0205-5-706000	MATERIALS & SUPPLIES		855	4,700	4,700	4,700
	SWEEPER BRUSHES				1,200	1,200
	SUSTAIN LIBERTYVILLE COMMISSION				3,500	3,500
	GL # FOOTNOTE TOTAL:				4,700	4,700
01-0205-5-791000	VEHICLE REPLACEMENT FEES	1,460	1,460			
01-0205-5-799000	MISCELLANEOUS		93			
	COMMODITIES	1,460	2,408	4,700	4,700	4,700
REPAIRS & MAINTENANCE						
01-0205-7-714000	MAINTENANCE VEHICLES	2,575	2,625	2,680	2,680	2,680
	REPAIRS & MAINTENANCE	2,575	2,625	2,680	2,680	2,680
Totals for dept 0205 - REFUSE & RECYCLING		154,375	155,629	204,420	172,013	170,659

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 0701 - PARKS						
SALARIES & WAGES						
01-0701-1-701000	SALARIES - FULL TIME	700,342	649,370	722,262	531,892	595,333
01-0701-1-702000	SALARIES - PART TIME	16,114	10,393	14,550	14,585	14,900
	SALARIES & WAGES	716,456	659,763	736,812	546,477	610,233
EMPLOYEE BENEFITS						
01-0701-2-720000	INSURANCE	146,733	133,619	146,779	130,015	135,846
01-0701-2-740000	SICK LEAVE BUYBACK		52,883		68,139	
01-0701-2-793000	EMPLOYER CONTRIBUTION IMRF	90,636	84,962	95,098	69,895	78,108
01-0701-2-794000	EMP CONTRIBUTION FICA/MEDICARE	53,714	50,016	56,386	41,435	46,683
	EMPLOYEE BENEFITS	291,083	321,480	298,263	309,484	260,637
CONTRACTUAL						
01-0701-3-705000	CONTRACTUAL SERVICES	14,682	15,217	26,710	21,008	22,090
	CUSTODIAL SERVICES				7,284	8,160
	ANNIE LANE DETENTION POND				1,117	1,135
	OLD BARN DETENTION POND				1,139	1,155
	PARK CREST DETENTION POND				1,145	1,165
	STONEGATE DETENTION POND				1,443	1,465
	SUNNYSIDE AND KILDARE DETENTION POND				1,167	1,185
	VINEYARD DETENTION POND				2,167	2,200
	WELLINGTON DETENTION POND				1,430	1,450
	WILSHIRE DETENTION POND				883	895
	WINCHESTER ROAD DETENTION POND				3,233	3,280
	GL # FOOTNOTE TOTAL:				21,008	22,090
01-0701-3-721000	INTERGOVMTAL RISK MGMT AGENCY	22,149	26,695	24,807	23,000	31,899
	CONTRACTUAL	36,831	41,912	51,517	44,008	53,989
UTILITIES						
01-0701-4-708000	ELECTRICITY	2,987	3,305	3,190	2,655	2,255
	VILLAGE SIGNS-ENTRY				700	720
	NICHOLAS DOWDEN PARK				315	335
	COOK PARK				1,100	1,200
	PARADISE PARK				540	0
	GL # FOOTNOTE TOTAL:				2,655	2,255
01-0701-4-710000	TELEPHONE	1,063	1,559	1,300	1,720	1,800
	UTILITIES	4,050	4,864	4,490	4,375	4,055
COMMODITIES						
01-0701-5-706000	MATERIALS AND SUPPLIES	12,558	14,736	13,060	13,060	13,175
	SHOP/HARDWARE SUPPLIES				2,800	3,000
	PLAYGROUND EQUIPMENT REPAIR				1,550	1,500
	SIGNS - MADE AND PAINTING				700	700
	MAINTENANCE VEHICLE TOOLS				250	250
	LANDSCAPE TOOLS				400	400
	MECHANICS TOOLS				200	200
	SHOP TOOLS				250	250
	VANDALISM REPAIR				600	450
	PAINT SUPPLIES				720	725
	TREE CLIMBING TOOLS				200	200
	MISCELLANEOUS REPAIRS				700	600
	ICE RINK LINER				3,490	3,400
	LITTLE LEAGUE BATHROOM SUPPLIES				1,200	1,500
	GL # FOOTNOTE TOTAL:				13,060	13,175
01-0701-5-711000	GASOLINE AND OIL	853	674	2,000	1,000	1,000

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
01-0701-5-723000	OFFICE SUPPLIES	1,024	1,598	1,200	1,350	1,800
	OFFICE SUPPLIES				800	800
	POSTAGE (EAB MAILING, 50/50 TREE PROGRAM)				550	1,000
	GL # FOOTNOTE TOTAL:				1,350	1,800
01-0701-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,243	1,893	2,385	1,810	2,090
	ARBORIST CERTIFICATION (DUE EVERY 3 YRS) (DUE IN 16/17)					
	ARBORIST SEMINARS				275	350
	ARBOR DAY MEMBERSHIP				15	15
	TREE CITY MEMBERSHIP				15	15
	INTL SOCIETY OF ARBORICULTURE ASSOC DUES				180	200
	CDL LICENSE RENEWAL				180	180
	FIRST AID/SAFETY TRAINING				150	150
	PESTICIDE LICENSE (DUE EVERY 3 YEARS)				95	200
	MISCELLANEOUS TRAINING/SEMINARS				100	0
	TARGET SOLUTIONS ONLINE TRAINING				800	560
	PETTY CASH REIMBURSEMENT				0	120
	TREE WORKER SAFETY TRAINING				0	300
	GL # FOOTNOTE TOTAL:				1,810	2,090
01-0701-5-728000	TREE SURGERY AND SPRAYING	335,825	336,011	356,865	356,115	115,000
	MISC HAZARDOUS PRUNING AND REMOVALS*				8,700	15,000
	MISC REMOVAL/EAB REMOVAL & TREATMENT*				301,000	50,000
	ANNUAL TREE TRIMMING*				36,415	40,000
	WOOD CHIP REMOVAL				10,000	10,000
	COMPREHENSIVE TREE SURVEY FOR VILLAGE PARKWAYS/PARKS					
	GL # FOOTNOTE TOTAL:				356,115	115,000
01-0701-5-729000	NURSERY STOCK AND TREES	70,441	60,482	86,250	89,183	106,000
	TREE CITY PLANTING				600	1,000
	50/50 PROGRAM				83,808	90,000
	PARK AND VILLAGE SITE TREE PLANTING (EAB REPLACEMENTS)				4,775	5,000
	REPLACE TREES ON BUTTERFIELD ROAD ROW				0	5,000
	REPLACE TREES ON RTE 21				0	5,000
01-0701-5-730000	EQUIPMENT RENTAL		219	300	300	250
01-0701-5-752000	UNIFORMS	5,342	3,257	5,665	5,665	5,695
	BOOTS (6 EE @ \$300 EA)				1,800	1,800
	UNIFORM SERVICE				1,300	1,250
	SUMMER STAFF SHIRTS				300	300
	RUBBER BOOTS				150	150
	RAIN GEAR				200	200
	CARHART JACKETS				325	300
	SAFETY GLASSES/GEAR				250	200
	SUPT SHIRTS				0	80
	REPLACE 12 SHIRTS OR PANTS				120	180
	FT STAFF T-SHIRTS				350	325
	FT STAFF PPE				870	910
01-0701-5-791000	VEHICLE REPLACEMENT FUND FEES	79,825	83,585			
01-0701-5-799000	MISCELLANEOUS	6,005	1,337	1,475	1,435	1,410
	RANDOM DRUG SCREEN (CDL DRIVERS)				320	320
	ANNUAL/BASELINE AUDIOGRAMS				360	315
	BOAT REGISTRATION				15	15
	MEALS: OVERTIME				500	500
	CIMPLX COMPLIANCE SERVICES				225	230
	IPASS				15	30
COMMODITIES		514,116	503,792	469,200	469,918	246,420

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
REPAIRS & MAINTENANCE						
01-0701-7-712000	MAINTENANCE BUILDING	30,984	25,687	16,950	14,950	14,000
	LOCKS AND HARDWARE				150	150
	WINDOWS				100	100
	HVAC REPAIRS AND SERVICE				3,500	3,500
	CHEMICAL CLEANERS				1,000	500
	GARAGE DOOR SERVICE				1,000	1,000
	PLUMBING SUPPLIES				1,200	1,000
	ELECTRICAL				150	150
	CARPENTRY				200	200
	LIGHTS & FIXTURES				250	250
	PAINT				500	500
	HARDWARE SUPPLIES				1,500	1,000
	LUMBER				200	200
	MISC REPAIRS				200	450
	FIRE ALARM & EXTINGUISHER INSPECTION				500	500
	ROOF REPAIRS (ALL PARKS)				4,500	4,500
	GL # FOOTNOTE TOTAL:				14,950	14,000
01-0701-7-713000	MAINTENANCE GROUNDS	117,207	124,124	210,435	204,000	227,205
	TOPSOIL/SAND/GRAVEL				200	200
	FLOWERS AND BULBS				460	450
	FERTILIZER/WEED CONTROL BULK APPLICATION				9,500	9,400
	PESTICIDES				650	700
	SOD				900	800
	BALL MIX				3,000	3,000
	BALLFIELD DRYING MATERIALS				400	400
	BALLFIELD LINING MATERIALS				80	50
	FIELD PAINT				300	300
	LANDSCAPE MULCH (4 LOADS)				1,600	2,000
	GARDEN CLUB SUPPLIES FOR CRAWFORD				0	205
	IRRIGATION SUPPLIES				300	260
	CAN LINERS/MUTT MITTS				3,500	4,000
	SALT				1,680	1,500
	MISCELLANEOUS				1,500	510
	PLAYGROUND MULCH				9,490	9,750
	GRASS SEED				240	400
	SIDEWALK PLOWING-CONTRACT				40,000	40,000
	RED TOP PARK POND MAINTENANCE				1,800	2,200
	BUTLER LAKE BEAVER CONTROL				1,000	1,000
	PARKS MOWING				119,600	121,000
	NATURAL AREA MAINTENANCE AT RIVERSIDE PARK				7,800	8,580
	GOLF COURSE MOWING				0	19,100
	GOLF COURSE POND MAINTENANCE				0	1,400
	GL # FOOTNOTE TOTAL:				204,000	227,205
01-0701-7-714000	MAINT MOTOR VEHICLE FEES	88,960	90,740	92,555	92,555	92,185
01-0701-7-715000	MAINTENANCE OTHER EQUIPMENT	12,080	7,212	11,170	7,400	15,170
	SERIES 100 - TRAILERS, RIDING MOWERS, PTO AND THREE-POINT EQUIPMENT				4,000	5,200
	SERIES 200 - PUSH AND WALK				500	300
	SERIES 300 - HANDHELD				1,000	1,000
	SERIES 400 - PUMPS AND SPRAYERS				400	170
	BREAKDOWNS/OUT OF SERVICE				1,000	2,000
	CHAINSAW				500	500
	CHIPPER CLUTCH AND KNIVES				0	6,000
	GL # FOOTNOTE TOTAL:				7,400	15,170
01-0701-7-716000	MAINTENANCE ROADS/PARKING LOTS	495		500	500	500
	ROAD PATCH				100	100
	STRIPE PAINT				350	350
	PARKING LOT SIGNAGE				50	50
	GL # FOOTNOTE TOTAL:				500	500

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
01-0701-7-736000	MAINTENANCE-RADIOS			100	100	100
	REPAIRS & MAINTENANCE	249,726	247,763	331,710	319,505	349,160
Totals for dept 0701 - PARKS		1,812,262	1,779,574	1,891,992	1,693,767	1,524,494

Community Development

01-0301 Planning

01-0302 Building Services

01-0303 Economic Development

Community Development, Building Services, and Economic Development

2018-2019 Goals

1. Building. The Department will complete the building construction related code update process, focusing on education of Staff and coordination with our share services partner communities.
2. Marketing. The Department will market the Village's assets through promotion of the Village's businesses, restaurants, and attractions to local, regional, and Naval Station Great Lakes audiences while expanding use of social media and the website.
3. Economic Development. The Department will continue to implement the adopted Economic Development Strategy to encourage redevelopment of under-utilized properties.
4. Comprehensive Plan. The Department will continue to guide the Comprehensive Plan process by staffing the Committee and working as a liaison between the consultant and the public. It is anticipated that the plan will be completed during the 2018-19 fiscal year.
5. Historic Preservation. The Department will work with the Historic Preservation Commission to seek Certified Local Government status with the State which would allow the Commission to apply for grants for preservation projects.

PLANNING DIVISION

The Planning Division purposes are: 1) to provide staff support and assistance to the Village Board, the Plan Commission, Zoning Board of Appeals, Economic Development Commission, Appearance Review Commission, Historic Preservation Commission, and the public with development and planning-related activities; 2) to perform the day-to-day administration of the Village=s established development review process; 3) to assist the Village Board, Village departments and the public in the areas of planning research, ordinance interpretation, census information, and economic development data, and 4) update, monitor and implement the Village=s Comprehensive Plan.

Performance Data

	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Estimated 2017-18</u>
<u>OUTPUT MEASURES</u>				
Number of Zoning Reviews	996	957	1,172	1,000
Number of Zoning Certificates Issued	760	775	755	775
Number of Staff Review of Appearance Proposals (Adopted May 2011)	83	82	64	65
Number of Staff Review of Appearance Proposals Approved	34	21	20	20
<u>EFFECTIVENESS MEASURES</u>				
Number of Appearance Review Commission, Plan Commission, and Zoning Board of Appeals Applications per Planner (2 Full-Time Employees)	56	67.5	95	60
Meetings Regarding Projects	295	282	280	280
Zoning Inspections	746	727	606	650
Contacts Regarding Potential New Businesses/Relocations, Etc.	305	295	320	310

BUILDING DIVISION

The Building Division is responsible for administration of the village building constructions codes, the property maintenance codes, the elevator safety program, and also assists with the facilities management of Public Buildings. The Division reviews building construction plans, issues permits, inspects work, and reviews building occupancies for compliance with applicable building, plumbing, electrical, mechanical, and other codes. The Division investigates and inspects existing structures and premises where safety, health, and welfare of residents warrant compliance with the property maintenance code. The Division administers a professional electrician license and registration program developing and administering exams to qualified applicants. Division Staff provide assistance to residents and contractors who have concerns and questions regarding all manner of construction related issues in their buildings.

	Actual 2014-15	Actual 2015-16	Projected 2016-17	Actual 2016-17	Projected 2017-18
<i>Output Measures</i>					
Residential Const. Projects	1,090	1,269	1,353	1,329	1,444
Commercial Const. Projects	224	255	223	264	277
Sign Const. Permit Projects	110	262	83	88	89
Total Const. Projects	1,424	1,786	1,659	1,681	1,811
<i> </i>					
Total Bldg Permits Issued	2,201	3,044	3,109	3,429	3,578
Total Bldg Plans Reviewed	1,582	1,638	1,966	1,884	1,908
Total Bldg Inspections Performed	6,613	5,548	5,670	5,958	5,927
<i> </i>					
Elevator Use Permits Issued	370	180	450	265	301
<i> </i>					
Electrician Certification Permits Issued	319	360	420	403	395
Electrician Certification Exams Given	57	52	150	105	108
<i> </i>					
Total Bldg Permit & Rvw Fees	1,130,540	1,086,200	895,000	1,094,717	1,154,886
<i> </i>					
<i>Efficiency Measures</i>					
Reviews ≤ 2 Week Goal	94%	94%	97%	94%	95%
Average Inspections/Inspector	2,204	1,849	4,890	4,987	1,976
Average Reviews/Reviewer	1,582	1,638	1,966	1,884	1,908

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 0301 - PLANNING DIVISION						
SALARIES & WAGES						
01-0301-1-701000	SALARIES - ADMINISTRATIVE STAF	385,379	386,062	408,557	395,966	416,668
	SALARIES & WAGES	385,379	386,062	408,557	395,966	416,668
EMPLOYEE BENEFITS						
01-0301-2-720000	INSURANCE	74,717	76,102	70,474	75,721	79,250
01-0301-2-793000	EMPLOYER CONTRIBUTION IMRF	49,307	50,451	53,135	51,900	54,011
01-0301-2-794000	EMP CONTRIBUTION FICA/MEDICARE	26,060	25,892	27,236	29,260	28,904
	EMPLOYEE BENEFITS	150,084	152,445	150,845	156,881	162,165
CONTRACTUAL						
01-0301-3-721000	INTERGOVMTAL RISK MGMT AGENCY	4,208	4,167	3,962	3,962	3,962
01-0301-3-728000	CONSULTING SERVICES			120,000	60,000	
	TRANSIT ORIENTED DEVELOPMENT PLAN				20,000	0
	COMPREHENSIVE PLAN - PHASE I				40,000	0
	GL # FOOTNOTE TOTAL:				60,000	
01-0301-3-742000	COPY MACHINE LEASE	4,080	3,606	4,710	4,960	4,910
	PRINTING AND PHOTOCOPYING				750	700
	JOINT COPIER LEASE				1,465	1,465
	PLANNING COPIER LEASE				2,745	2,745
	GL # FOOTNOTE TOTAL:				4,960	4,910
	CONTRACTUAL	8,288	7,773	128,672	68,922	8,872
UTILITIES						
01-0301-4-710000	TELEPHONE	1,033	1,151	1,020	1,020	1,020
	UTILITIES	1,033	1,151	1,020	1,020	1,020
COMMODITIES						
01-0301-5-706000	MATERIALS AND SUPPLIES	3,393	4,020	3,500	4,200	4,000
01-0301-5-722000	POSTAGE	847	1,072	1,000	1,500	1,500
01-0301-5-726000	TRAVEL, TRAIN, SUBSCRIPT, DUES	4,277	6,391	8,025	8,025	8,025
	AICP/APA MEMBERSHIP				2,200	2,200
	NEW URBAN NEWS				125	125
	PLANNING AND COMMISSION MEMBER LOCAL TRAINING				500	500
	AICP REQUIRED TRAINING				2,800	2,800
	REQUIRED ON-LINE TRAINING				400	400
	APA CONFERENCE				2,000	2,000
	GL # FOOTNOTE TOTAL:				8,025	8,025
01-0301-5-799000	MISCELLANEOUS	148	172	350	350	350
	MISCELLANEOUS				350	350
	COMMODITIES	8,665	11,655	12,875	14,075	13,875
REPAIRS & MAINTENANCE						
01-0301-7-714000	MAINTENANCE VEHICLES	1,355	1,385	1,410		
	REPAIRS & MAINTENANCE	1,355	1,385	1,410		
Totals for dept 0301 - PLANNING DIVISION		554,804	560,471	703,379	636,864	602,600

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 0302 - BUILDING SERVICES						
SALARIES & WAGES						
01-0302-1-701000	SALARIES - FULL TIME	502,466	515,929	530,028	531,000	539,698
	SALARIES & WAGES	502,466	515,929	530,028	531,000	539,698
EMPLOYEE BENEFITS						
01-0302-2-720000	INSURANCE	83,819	84,228	86,849	93,271	98,148
01-0302-2-793000	EMPLOYER CONTRIBUTION IMRF	64,393	67,495	69,787	69,667	70,808
01-0302-2-794000	EMP CONTRIBUTION FICA/MEDICARE	37,330	38,380	40,547	40,625	41,256
	EMPLOYEE BENEFITS	185,542	190,103	197,183	203,563	210,212
CONTRACTUAL						
01-0302-3-721000	INTERGOVMTAL RISK MGMT AGENCY	10,631	10,417	11,901	9,901	9,000
01-0302-3-728000	TECHNICAL SERVICES	30,938	29,535	25,000	33,000	26,000
	ELEVATOR INSPECTION (187 ELEV X 2 INSP) (REIMBURSABLE)				21,000	21,000
	BLDG REVIEW & INSPECTION SERVICES (REIMBURSABLE)				12,000	5,000
	GL # FOOTNOTE TOTAL:				33,000	26,000
	CONTRACTUAL	41,569	39,952	36,901	42,901	35,000
UTILITIES						
01-0302-4-710000	TELEPHONE	1,033	990	1,020	1,000	1,000
	UTILITIES	1,033	990	1,020	1,000	1,000
COMMODITIES						
01-0302-5-706000	MATERIALS AND SUPPLIES	6,151	1,176	2,020	2,020	2,020
	MATERIALS & SUPPLIES				1,300	1,300
	PROTECTIVE GEAR, CLOTHING, BOOTS				720	720
	GL # FOOTNOTE TOTAL:				2,020	2,020
01-0302-5-723000	OFFICE SUPPLIES	3,057	3,528	2,905	3,378	3,950
	OFFICE SUPPLIES				778	1,350
	COMPUTER SUPPLIES				100	100
	COPIER PAPER				500	500
	POSTAGE				2,000	2,000
	GL # FOOTNOTE TOTAL:				3,378	3,950
01-0302-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,650	4,096	4,760	4,280	4,760
	ICC, NEIA, IPIA, NWBOCA, ABCI, IACE, ALA, SBOC				650	650
	CERTIFICATIONS & PROFESSIONAL LICENSING				2,230	2,230
	OTHER TRAINING & COURSES FOR INSPECTORS, ICC, SBOC, NIPIA, NIEIA, ETC.				1,400	1,400
	REQUIRED ON-LINE TRAINING				0	480
	GL # FOOTNOTE TOTAL:				4,280	4,760
01-0302-5-729000	REIMBURSEABLE EXPENSES	58,336	126,191	40,600	44,047	40,600
	WEEDS & TRASH REMOVAL				300	600
	DEVELOPMENT BONDS				43,747	40,000
	GL # FOOTNOTE TOTAL:				44,047	40,600
01-0302-5-743000	PRINTING AND PUBLICATION	344	1,298	2,800	2,734	2,800
	BUILDING DIVISION FORMS				500	500
	PRINTER, TONER, & INK				800	800
	CODE BOOKS & STANDARDS				1,434	1,500
	GL # FOOTNOTE TOTAL:				2,734	2,800
01-0302-5-799000	MISCELLANEOUS	300	377	410	410	400
	COMMODITIES	71,838	136,666	53,495	56,869	54,530
CAPITAL						
01-0302-6-790000	CAPITAL OUTLAY	1,560				
	CAPITAL	1,560				

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
REPAIRS & MAINTENANCE						
01-0302-7-714000	MAINTENANCE VEHICLES	7,905	8,065	7,900	7,900	9,286
01-0302-7-715000	MAINTENANCE OTHER EQUIPMENT	1,533	1,393	2,140	1,200	2,140
	COPIER LEASE				1,200	1,700
	FAX & OTHER EQUIPMENT				0	440
	GL # FOOTNOTE TOTAL:				1,200	2,140
REPAIRS & MAINTENANCE		9,438	9,458	10,040	9,100	11,426
Totals for dept 0302 - BUILDING SERVICES		813,446	893,098	828,667	844,433	851,866

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 0303 - ECONOMIC DEVELOPMENT						
SALARIES & WAGES						
01-0303-1-701000	SALARIES-FULL TIME	102,696	108,690	113,853	113,388	117,075
	SALARIES & WAGES	102,696	108,690	113,853	113,388	117,075
EMPLOYEE BENEFITS						
01-0303-2-720000	INSURANCE	22,336	22,750	23,462	24,766	26,372
01-0303-2-793000	EMPLOYER CONTRIBUTION-IMRF	13,293	14,225	14,991	14,880	15,360
01-0303-2-794000	EMPLOYER CONTRIBUTION-FICA	7,514	7,960	8,710	8,675	8,956
	EMPLOYEE BENEFITS	43,143	44,935	47,163	48,321	50,688
CONTRACTUAL						
01-0303-3-721000	INTERGOVERNMENTAL RISK MGMT	1,054	1,043	991	991	
01-0303-3-728000	TECHNICAL SERVICE	3,718	3,860	5,200	4,220	5,460
	WEB FEES & ASSISTANCE (DOMAIN FEES, ETC)				300	300
	DESIGN SERVICES (CONTRACT, GRAPHICS, FONTS, SOFTWARE, ETC)				1,500	1,000
	WEB OPTIMIZATION SERVICES				200	160
	LOOPNET COMMERCIAL REAL ESTATE DATA				800	2,400
	SITE LISTING SERVICE (BROKER SAVANT)				1,420	1,600
	GL # FOOTNOTE TOTAL:				4,220	5,460
01-0303-3-729000	ECONOMIC DEVELOPMNT INCENTIVES	487,960	411,837	412,200	376,395	410,000
	CHEVROLET BUSINESS DISTRICT				86,581	87,000
	LINCOLN BUSINESS DISTRICT				10,459	12,300
	TOYOTA SCION BUSINESS DISTRICT				0	15,000
	WEIL BUSINESS DISTRICT				0	4,700
	LIBERTY AUTO PLAZA/KIA BUSINESS DISTRICT				134,806	135,000
	LIBERTY AUTO CITY BUSINESS DISTRICT				137,784	138,000
	NAPLETON FORD				6,765	8,000
	NAPLETON MAZDA				0	10,000
	GL # FOOTNOTE TOTAL:				376,395	410,000
01-0303-3-741000	PROMOTION & ACTIVITIES	4,312	4,835	35,090	35,000	5,600
	RETAIL PROMOTION (MOC) EFFORTS				3,000	3,000
	BUSINESS ATTRACTION PROMOTIONS				500	800
	LOCAL BUSINESS PROMOTION				1,500	1,800
	ADDITIONAL DINING PROMOTION				30,000	0
	GL # FOOTNOTE TOTAL:				35,000	5,600
	CONTRACTUAL	497,044	421,575	453,481	416,606	421,060
COMMODITIES						
01-0303-5-706000	MATERIALS & SUPPLIES	282	598	420	300	420
01-0303-5-722000	POSTAGE	580	73	665	650	680
01-0303-5-726000	TRAVEL, TRAINING, SUBS & DUES	7,544	11,318	8,285	8,240	8,395
	AICP/APA MEMBERSHIP STAFF				690	700
	NATIONAL HISTORIC TRUST				350	350
	LOCAL TRAINING				600	600
	LAKE COUNTY PARTNERS				3,625	3,625
	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) - STAFF AND EDC REP				845	860
	NATIONAL RETAILERS CONFERENCE				1,850	1,950
	LAI				280	310
	GL # FOOTNOTE TOTAL:				8,240	8,395
01-0303-5-743000	PRINTING & PUBLICATION		823	1,020	1,020	1,020
	ED BROCHURE, RIBBON CUTTING RIBBON, BANNERS, ETC				1,020	1,020
	COMMODITIES	8,406	12,812	10,390	10,210	10,515
Totals for dept 0303 - ECONOMIC DEVELOPMENT		651,289	588,012	624,887	588,525	599,338

Police

01-0501 Police Administration, Communication and Records

01-0502 Police Patrol

01-0503 Police Investigations

01-0504 Police Public Education

01-0505 Police Community Services

Police

2018 - 19 Goals

1. Continue Succession Planning: Within the next two to three years, the Police Department will likely experience the retirement of several members of the management team. An internal focus on succession planning is necessary to plan for and ensure strong leadership and sustainability. In order to prepare for the inevitability of such change, the Department will remain committed to education and training opportunities for middle and upper level supervisors. Education and training reduces liability to the Village, provides professional policing services, helps to retain staff, and provides a platform for ongoing recruitment. Succession planning also helps to prepare future leaders of the organization and smooth their transition into leadership positions.
2. Update the Department's Policy Manual: A police department policy manual should meet known national recommendations and standards, comply with current judicial requirements, and meet the community's expectations for a modern policing agency. In order to address these concerns, the Police Department has partnered with Lexipol, a national law enforcement policy development, training and legal advisory company. The current policy manual requires revision in some areas, as well as constant updating to ensure compliance with legislative changes, case law and legal requirements. The process of working with Lexipol to update the department's policy manual is underway and we should have a completed and revised policy manual for final approval by mid fiscal year 2018-19.
3. Field Training software: The Department has been working with a current vendor who developed software to document the field training process. The software is licensed by the same provider and method the Department is currently using. Migrating to the software will allow the process to be completed in a more prompt and efficient manner, eliminating volumes of written documentation which must be retained in excess of 40 years.
4. Electronic crash reporting: The Department has already applied for and received a partial grant to implement electronic crash reporting. In the next fiscal year, the software will be deployed and Department personnel trained in its use. Electronic crash reporting will reduce the time on scene needed to complete reports, improve crash location reporting, and provide an implementation path to electronic citations in the future.
5. Training program: The Department has been working to comply with the Police Reform Act regarding mandated Police training. The Department's training team will be applying to have our in-house training program certified by the State; we also will be replacing outdated training gear used during these sessions.

Performance Data

	2013	2014	2015	2016	2017	% +/-
Police calls for service	25425	33718	33582	33483	34027	+1.62%
Alarm responses (burglar, hold-up & panic)	835	786	724	838	893	+6.56%
Custodial arrests	344	365	321	237	311	+31.22%
Investigations - Cases assigned	487	553	493	490	475	-3.06%
Investigations - Cases cleared	401	444	386	403	459	+13.90%
Motor Vehicle Accidents Investigated	1189	1082	1018	966	1010	+4.55%
-Injury auto accidents	145	113	113	130	120	-7.69%
Parking Tickets Issued	5202	4356	5971	6278	7170	+14.21%
Traffic Tickets Issued	2852	3832	3020	2452	3676	+49.92%
Local Ordinance Tickets Issued		164	191	154	280	+81.82%
Automated Red Light Enforcement tickets	759	1000	1105	1165	1812	+55.54%
-Route 45/Peterson Rd	105	95	229	250	384	+53.6%
-Milwaukee Ave/Artaius Blvd	183	215	92	196	164	-16.32%
-Peterson Rd/Butterfield Rd	471	690	784	719	1264	+75.8%
DUI arrests	81	125	96	57	61	+7.01%
Taxicab licenses issued	89	68	71	48	30	-37.5%
Administrative Adjudication Hearings	10	12	12	12	12	-
-Automated red light citations	11	37	23	32	42	+31.25%
-Parking citations	197	246	156	97	164	+69.07%
-Local Ordinance "P" tickets		78	25	26	55	+111.54%
-Building/Zoning	1	3	2	17	6	-64.71%
Traffic Enforcement Details						
-Number of traffic details completed				1,142	1,126	-1.40%
-Total number of hours				673	636	-5.50%
-Citations issued				308	376	+22.08%
-Written warnings issued				346	281	-18.79%
-Verbal warnings issued				310	306	-1.29%

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 0501 - POLICE ADMIN, COMMUNICATION & RECORDS						
SALARIES & WAGES						
01-0501-1-701000	SALARIES - UNIFORMED	295,909	310,015	321,195	316,305	323,818
01-0501-1-702000	SALARIES - CIVILIAN	322,638	331,378	358,271	328,715	329,708
	SALARIES & WAGES	618,547	641,393	679,466	645,020	653,526
EMPLOYEE BENEFITS						
01-0501-2-720000	INSURANCE	780,535	788,896	748,164	804,691	834,694
01-0501-2-793000	EMPLOYER CONTRIBUTION IMRF	41,762	43,367	47,172	43,127	41,158
01-0501-2-794000	EMP CONTRIBUTION FICA/MEDICARE	27,848	28,681	32,065	28,272	29,894
	EMPLOYEE BENEFITS	850,145	860,944	827,401	876,090	905,746
CONTRACTUAL						
01-0501-3-705000	CONTRACTUAL SERVICES	423,673	433,827	443,076	268,600	652,890
	SECURE SHREDDING SERVICE				650	800
	AUTOMATED RED LIGHT ENFORCEMENT				55,000	55,000
	AFTERMATH				500	500
	APPRAISALS & EXPERT SERVICES				200	500
	EMERGENCY NOTIFICATION SYSTEM				5,200	7,000
	COLLECTIONS REMITTANCE				3,000	6,500
	SUBPOENA FEES				500	500
	REFUNDS				250	1,000
	DISPATCH CONTRACT				172,500	548,690
	NWS MULTI-AGENCY SOFTWARE				500	500
	MDC WIRELESS				8,300	9,600
	STARCOM				22,000	22,300
	GL # FOOTNOTE TOTAL:				268,600	652,890
01-0501-3-721000	INTERGOVMTAL RISK MGMT AGENCY	122,773	148,931	123,400	115,000	97,000
01-0501-3-728000	MEDICAL SERVICES	600	8,234	8,535	9,320	5,935
	MEDICAL EVALUATIONS				1,135	1,500
	VACCINATIONS				5,000	750
	POLYGRAPH EXAMS				250	500
	PSYCHOLOGICAL EXAMS				250	500
	NIPAS MEDICAL EVALUATIONS				1,500	1,500
	LEAD SCREENING - 6 OFFICERS				435	435
	HEARING EXAMS				750	750
	GL # FOOTNOTE TOTAL:				9,320	5,935
01-0501-3-742000	COPY MACHINE LEASE	4,073	3,737	5,650	2,756	3,000
	CONTRACTUAL	551,119	594,729	580,661	395,676	758,825
UTILITIES						
01-0501-4-710000	TELEPHONE	10,529	12,574	11,000	10,200	10,250
	UTILITIES	10,529	12,574	11,000	10,200	10,250
COMMODITIES						
01-0501-5-706000	MATERIALS AND SUPPLIES	6,297	3,817	16,350	16,134	14,350
	SUPPLIES & MAINTENANCE				1,500	1,500
	CLEANING SUPPLIES				500	500
	LOCK-UP SUPPLIES				500	500
	PRISONER MEALS				250	250
	FIRE EXTINGUISHER MAINTENANCE				850	850
	KITCHEN & MEETING SUPPLIES				850	850
	AWARDS AND COMMENDATIONS				1,000	1,000
	RECORDS ERGONOMIC STAND UP DESKS (1)				500	500
	SMART PHONES FOR COMMAND & DETECTIVES (10)				3,000	0
	ALARM EQUIPMENT MOVE				400	0
	SCHEDULING SOFTWARE				6,784	7,400
	MEMORIAL PLAQUE (LABONTE)				0	750
	ADDITIONAL RETIREE PLAQUE				0	250
	GL # FOOTNOTE TOTAL:				16,134	14,350

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
01-0501-5-722000	POSTAGE	2,968	2,408	2,750	2,750	2,750
01-0501-5-723000	OFFICE SUPPLIES	9,007	9,993	10,000	10,000	10,000
01-0501-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	12,048	11,452	13,225	12,295	27,887
	IACPNET				875	875
	LEXIPOL				3,920	4,312
	CONFERENCE & TRAVEL				2,000	2,000
	PROFESSIONAL DUES & SUBSCRIPTIONS				3,500	3,500
	COMMAND TRAINING				2,000	7,200
	DISPATCH STUDY CONTRIBUTION				0	10,000
	GL # FOOTNOTE TOTAL:				12,295	27,887
01-0501-5-736000	CREDIT CARD FEES	2,132	2,128	1,950	1,950	1,950
01-0501-5-743000	PRINTING AND PUBLICATIONS	5,839	7,131	7,600	7,350	7,600
	EMPLOYMENT ADVERTISING				250	250
	DEPARTMENT FORMS				1,500	1,500
	LEGAL UPDATES				500	500
	ILCS CHARGING WEBSITE				100	100
	TRAFFIC CITATIONS				1,000	1,000
	NON-TRAFFIC CITATIONS				1,000	1,000
	WARNING TICKETS				500	500
	RACIAL PROFILING COMPLIANCE				750	750
	DEPARTMENT STATIONARY				500	500
	BUSINESS CARDS				250	250
	FIELD GUIDES				1,000	1,000
	CRASH REPORT PRINTER SUPPLIES				0	250
	GL # FOOTNOTE TOTAL:				7,350	7,600
01-0501-5-752000	UNIFORMS	2,769	2,387	2,500	2,500	2,500
01-0501-5-799000	MISCELLANEOUS	1,093	1,265	11,700	1,000	11,700
	MISCELLANEOUS EXPENSES				300	1,000
	ACA COMPLIANCE				700	700
	PLANNING FOR REMODELING/DESIGN OF POLICE RECEPTION AREA				0	10,000
	GL # FOOTNOTE TOTAL:				1,000	11,700
COMMODITIES		42,153	40,581	66,075	53,979	78,737
REPAIRS & MAINTENANCE						
01-0501-7-714000	MAINT MOTOR VEHICLE FEES	11,120	11,345	11,345	11,345	
01-0501-7-715000	MAINTENANCE OTHER EQUIPMENT	578	843	12,800	10,690	12,750
	MISCELLANEOUS EQUIPMENT MAINTENANCE				1,000	1,750
	REPLACEMENT CHAIRS FOR ADMIN (3)				800	0
	UPS MAINTENANCE				0	500
	MDC MAINTENANCE				200	500
	RADIO MAINTENANCE				250	750
	ROUTER MAINTENANCE				2,500	2,500
	DATA LINK				5,940	6,000
	RADAR SPEED SIGN DATA CLOUD ACCESS				0	750
	GL # FOOTNOTE TOTAL:				10,690	12,750
REPAIRS & MAINTENANCE		11,698	12,188	24,145	22,035	12,750
TRANSFERS						
01-0501-8-788000	TRANSFER BUILDING IMPR FUND	10,000	10,000	10,000	10,000	
01-0501-8-789000	TECHNOLOGY EQUIP. & REPLACE			25,000	25,000	
	MOBILE RADIO REPLACEMENT					
	IN-CAR VIDEO SYSTEM REPLACEMENT					
TRANSFERS		10,000	10,000	35,000	35,000	
Totals for dept 0501 - POLICE ADMINISTRATION		2,094,191	2,172,409	2,223,748	2,038,000	2,419,834

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 0502 - POLICE PATROL						
SALARIES & WAGES						
01-0502-1-701000	SALARIES - UNIFORMED	3,076,558	3,177,932	3,294,547	3,216,995	3,349,754
	SALARIES & WAGES	3,076,558	3,177,932	3,294,547	3,216,995	3,349,754
EMPLOYEE BENEFITS						
01-0502-2-720000	INSURANCE	290			(514)	
01-0502-2-740000	SICK LEAVE BUYBACK			58,900	95,335	
01-0502-2-786000	EMPLOYER CONTRIB-POL PENSION	2,306,006	1,747,588	2,016,848	2,016,848	2,016,848
01-0502-2-794000	EMP CONTRIBUTION FICA/MEDICARE	44,983	45,170	47,572	45,875	48,945
	EMPLOYEE BENEFITS	2,351,279	1,792,758	2,123,320	2,157,544	2,065,793
CONTRACTUAL						
01-0502-3-705000	CONTRACTUAL SERVICES	2,545	1,305	2,275	1,250	2,275
	TOWING SERVICES				1,250	1,500
	JOINT TRAINING DRILL W/FIRE - OUTSIDE AGENCIES				0	775
	GL # FOOTNOTE TOTAL:				1,250	2,275
01-0502-3-730000	EQUIPMENT RENTAL AND USER FEES	5,375	7,075	7,575	7,575	7,575
	NIPAS EST				4,800	4,800
	NIPAS MOBILE FIELD FORCE				1,005	1,005
	NIPAS MUTUAL AID				400	400
	LAKE COUNTY MAJOR CRIME TASK FORCE				500	500
	ILEAS				120	120
	MAJOR CRASH ASSISTANCE TEAM				250	250
	MCAT -SPECIAL ASSESSMENT/DRONES				500	0
	CRIMESTOPPERS CONTRIBUTION				0	500
	GL # FOOTNOTE TOTAL:				7,575	7,575
	CONTRACTUAL	7,920	8,380	9,850	8,825	9,850
COMMODITIES						
01-0502-5-706000	MATERIALS AND SUPPLIES	24,598	26,144	50,550	48,950	50,775
	LETHAL AMMUNITION				8,800	9,000
	LESS LETHAL AMMUNITION				3,000	3,000
	WEAPONS MAINTENANCE				5,000	5,000
	SQUAD CAR SUPPLIES				2,500	2,500
	RANGE SUPPLIES				1,250	1,250
	MISCELLANEOUS				1,000	1,500
	HEAVY DUTY OFFICE CHAIRS FOR PATROL (3)				800	800
	RIFLE DUTY AMMUNITION REPLACEMENT				2,500	0
	GAYLORD BOXES FOR FIRING RANGE				3,800	3,900
	FIRST AID BAGS FOR SQUADS				500	500
	REPLACEMENT CABINETS FOR SQUAD ROOM				1,300	0
	TRUNK VAULTS (5)				9,000	7,200
	REPLACEMENT LESS LETHAL SHOTGUNS (9)				9,500	0
	REPLACEMENT DRY ERASE BOARDS/SQUAD ROOM				0	250
	FORCED ENTRY TOOLS FOR PATROL SQUADS (10 SETS)				0	3,000
	BALLISTIC PLATE CARRIERS (15 SETS)				0	8,500
	TOURNIQUETS FOR OFFICERS (45)				0	3,375
	REPLACEMENT RIFLE BULLET TRAP BLOCKS				0	1,000
	GL # FOOTNOTE TOTAL:				48,950	50,775
01-0502-5-718000	SQUAD EQUIPMENT CHANGEOVER	30,793	28,595			
01-0502-5-720000	DUI EQUIPMENT	36,515	46,099	17,650	17,000	24,000
	DUI ENFORCEMENT SUPPLIES				17,000	2,000
	LEGAL IN-SERVICE TRAINING				0	7,000
	IN-VEHICLE/SQUAD ROOM CRASH & CITATION PRINTERS				0	15,000
	GL # FOOTNOTE TOTAL:				17,000	24,000

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
01-0502-5-720001	DRUG EXPENSES		7,225	7,000	14,500	
	FORFEITURE EXPENSES				7,500	0
	KEYLESS EVIDENCE LOCKER SYSTEM				7,000	0
	GL # FOOTNOTE TOTAL:				14,500	
01-0502-5-720002	GENERAL SEIZURE		151	1,000	10,000	1,000
	REPLACEMENT AED'S				10,000	0
01-0502-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	15,765	32,579	32,850	25,400	34,750
	BASIC RECRUIT TRAINING (2 RECRUITS)				3,500	7,500
	ANNUAL IN-SERVICE TRAINING				8,000	8,000
	NEMRT MEMBERSHIP				4,300	4,500
	MILO SYSTEM MAINTENANCE				500	750
	MISCELLANEOUS TRAINING				5,000	6,500
	LESS LETHAL TRAINING AMMUNITION				1,100	2,000
	TASER RECERTIFICATION SUPPLIES				3,000	4,500
	JOINT TRAINING DRILL W/FIRE - EXPENDABLES				0	1,000
	GL # FOOTNOTE TOTAL:				25,400	34,750
01-0502-5-752000	UNIFORMS	27,504	44,555	34,600	29,300	33,350
	SEMI-ANNUAL UPDATES				20,000	20,000
	BODY ARMOR (GRANT REIMBURSES 50%)				4,000	5,000
	NIPAS UNIFORMS - EST				2,000	2,100
	BICYCLE UNIFORMS				1,000	1,250
	NIPAS UNIFORMS - MFF				800	1,000
	DRESS UNIFORMS/HONOR GUARD				1,500	4,000
	GL # FOOTNOTE TOTAL:				29,300	33,350
01-0502-5-791000	VEHICLE REPLACEMENT FUND FEES	130,000	124,120			
01-0502-5-799000	MISCELLANEOUS	10	97	100	25	100
COMMODITIES		265,185	309,565	143,750	145,175	143,975
CAPITAL						
01-0502-6-790000	CAPITAL OUTLAY	15,322	423			5,250
	REPLACEMENT BATONS (35)				0	5,250
CAPITAL		15,322	423			5,250
REPAIRS & MAINTENANCE						
01-0502-7-714000	MAINT MOTOR VEHICLE FEES	163,855	167,135	167,135	167,135	192,201
01-0502-7-715000	MAINTENANCE OTHER EQUIPMENT	23,724	13,991	24,650	23,030	25,350
	EQUIPMENT & TOOL MAINTENANCE				5,250	6,000
	RANGE MAINTENANCE				1,200	1,500
	TASERS ANNUAL MAINTENANCE				3,200	3,200
	LIVESCAN SYSTEM MAINTENANCE				4,750	4,750
	BUILDING CAMERA SYSTEM SOFTWARE MAINTENANCE				750	900
	REPLACEMENT BALLISTIC SHIELDS (2)				4,230	0
	RANGE FLOOR MAINTENANCE				750	0
	FLEET/BUILDING INSPECTION & FTO SOFTWARE				2,900	4,500
	REPLACEMENT ASP TRAINING GEAR				0	1,700
	REPLACEMENT SIMS TRAINING GEAR				0	900
	REPLACEMENT DEFENSIVE TACTICS PROTECTIVE SUIT				0	1,900
	GL # FOOTNOTE TOTAL:				23,030	25,350
REPAIRS & MAINTENANCE		187,579	181,126	191,785	190,165	217,551
Totals for dept 0502 - POLICE PATROL		5,903,843	5,470,184	5,763,252	5,718,704	5,792,173

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 0503 - POLICE-INVESTIGATIONS						
SALARIES & WAGES						
01-0503-1-701000	SALARIES - UNIFORMED	692,603	728,296	737,196	760,214	742,209
	SALARIES & WAGES	692,603	728,296	737,196	760,214	742,209
EMPLOYEE BENEFITS						
01-0503-2-740000	SICK LEAVE BUYBACK		35,790			
01-0503-2-794000	EMP CONTRIBUTION FICA/MEDICARE	6,759	8,510	10,689	8,615	9,042
	EMPLOYEE BENEFITS	6,759	44,300	10,689	8,615	9,042
CONTRACTUAL						
01-0503-3-705000	CONTRACTUAL SERVICES	7,598	11,632	9,235	9,235	9,235
	CRITICAL REACH/APBNET				435	435
	INVESTIGATIONS SECURE INTERNET				1,200	1,200
	CLEAR - ONLINE INVESTIGATIVE SEARCH ENGINE				3,000	3,000
	LEADS ONLINE - PAWNSHOP & SCRAP METAL DEALER SEARCH ENGINE				3,000	3,000
	LANTERN SOFTWARE				800	800
	ERAD SOFTWARE				800	800
	GL # FOOTNOTE TOTAL:				9,235	9,235
01-0503-3-756000	NORTHERN ILLINOIS CRIME LAB	29,816	30,084	32,311	32,311	32,311
	ANNUAL ASSESSMENT				30,811	30,811
	STATE'S ATTORNEY'S FORENSIC LAB ASSESSMENT				1,500	1,500
	GL # FOOTNOTE TOTAL:				32,311	32,311
	CONTRACTUAL	37,414	41,716	41,546	41,546	41,546
COMMODITIES						
01-0503-5-706000	MATERIALS AND SUPPLIES	3,619	7,521	18,825	17,160	19,300
	EVIDENCE SUPPLIES				3,000	3,000
	BEAST SOFTWARE LICENSES/MAINTENANCE				2,500	3,750
	DIGITAL EVIDENCE STORAGE				500	500
	DIGITAL CAMERA (1)				1,400	0
	REPLACEMENT CHAIRS (5)				1,325	0
	EVIDENCE FLAMMABLE MATERIALS STORAGE CABINET				865	0
	REPLACEMENT REFRIGERATOR FOR EVIDENCE VAULT				570	0
	KEYLESS EVIDENCE LOCKERS				7,000	0
	EVIDENCE VIDEO REDACTION SOFTWARE (2 LICENSES)				0	8,900
	COVERT TRAIL CAMERAS				0	3,150
	GL # FOOTNOTE TOTAL:				17,160	19,300
01-0503-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	536	909	1,000	300	1,000
01-0503-5-752000	UNIFORMS	4,000	3,793	5,600	5,600	5,600
01-0503-5-799000	MISCELLANEOUS			500		500
	COMMODITIES	8,155	12,223	25,925	23,060	26,400
CAPITAL						
01-0503-6-790000	CAPITAL OUTLAY			10,000	8,599	4,500
	POLICE FACILITY CAMERAS - EVIDENCE AREAS				6,799	0
	INTERVIEW ROOM MICROPHONE UPGRADES				1,800	0
	EVIDENCE DRYING CABINET				0	4,500
	GL # FOOTNOTE TOTAL:				8,599	4,500
	CAPITAL			10,000	8,599	4,500
REPAIRS & MAINTENANCE						
01-0503-7-714000	MAINT MOTOR VEHICLE FEES	13,640	13,915	13,915	13,915	
	REPAIRS & MAINTENANCE	13,640	13,915	13,915	13,915	
Totals for dept 0503 - POLICE-INVESTIGATIONS		758,571	840,450	839,271	855,949	823,697

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 0504 - POLICE-PUBLIC EDUCATION						
COMMODITIES						
01-0504-5-706000	MATERIALS AND SUPPLIES	5,503	8,470	10,250	10,250	10,250
	PUBLIC EDUCATION SUPPLIES				10,250	10,250
	COMMODITIES	5,503	8,470	10,250	10,250	10,250
Totals for dept 0504 - POLICE-PUBLIC EDUCATION		5,503	8,470	10,250	10,250	10,250
Dept 0505 - POLICE-COMMUNITY SERVICES						
SALARIES & WAGES						
01-0505-1-702000	SALARIES - CIVILIAN	96,149	109,822	118,421	115,533	127,963
	SALARIES & WAGES	96,149	109,822	118,421	115,533	127,963
EMPLOYEE BENEFITS						
01-0505-2-740000	SICK LEAVE BUYBACK					25,000
	SICK LEAVE BUYBACK				0	25,000
01-0505-2-793000	EMPLOYER CONTRIBUTION IMRF	4,187	5,617	5,163	6,010	7,122
01-0505-2-794000	EMP CONTRIBUTION FICA/MEDICARE	7,278	8,334	9,059	8,712	9,790
	EMPLOYEE BENEFITS	11,465	13,951	14,222	14,722	41,912
CONTRACTUAL						
01-0505-3-751000	ANIMAL CARE	420	581	1,200	650	1,200
	CONTRACTUAL	420	581	1,200	650	1,200
COMMODITIES						
01-0505-5-706000	MATERIALS AND SUPPLIES	1,187	337	500	500	500
01-0505-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES		195	500	50	500
01-0505-5-752000	UNIFORMS	1,015	1,546	1,500	1,500	2,500
	CSO UNIFORMS				1,500	1,500
	CROSSING GUARD UNIFORMS				0	1,000
	GL # FOOTNOTE TOTAL:				1,500	2,500
	COMMODITIES	2,202	2,078	2,500	2,050	3,500
REPAIRS & MAINTENANCE						
01-0505-7-714000	MAINTENANCE VEHICLES	24,280	24,770	24,770	24,770	
	REPAIRS & MAINTENANCE	24,280	24,770	24,770	24,770	
Totals for dept 0505 - POLICE-COMMUNITY SERVICES		134,516	151,202	161,113	157,725	174,575

Fire

01-0601 Fire Administration

01-0602 Fire Prevention

01-0603 Fire Emergency Services

01-0604 Fire Support Services

01-1000 Emergency Management Agency

2018 - 2019 Fire Department Goals

- 1) Update all Fire Department Training Records to assure compliance with the Office of the State Fire Marshal Certification Changes. The Illinois State Fire Marshal recently updated the administrative rules that govern the firefighter certification program in the State of Illinois. The new rules are meant to more closely align Illinois certification regulations with their respective National Fire Protection Association (NFPA) Standards and Job performance requirements. These changes have affected every member of the Fire Department in some way. The Fire Department Training Division will review all certifications to determine status and will review what certifications are now required to have recertification criteria. Once a review has been completed, all firefighters will receive a report on the status of their certifications and any need for future recertification of training.
- 2) Create an equipment inventory book for each vehicle. All vehicles will be inventoried to assure the proper equipment is on the vehicle for NFPA compliance and per department policy. The information will be recorded and stored in a document to be used for daily checks and vehicle check compliance.
- 3) Continue Fire Officer Development Through Training. This goal is intended to continue the progress made in developing our new officers; the focus is Incident Command training. It is extremely important that our Incident Commanders are proficient in their role, high risk and low frequency incidents need to be managed effectively in order to assure a positive outcome. We have put a lot of effort into this task and are seeing results.
- 4) Evaluate Department Records Management System. Currently, the Fire Department uses Fire House (FH) software for our records management system and reporting to the National Fire Incident Reporting System (NFIRS). Six years ago, the Condell EMS System required all providers to start electronic patient care reporting using Image Trend (IT) software. Since, we have been operating two systems. EMS reports are entered into FH for national reporting, this is a duplication of effort which occurs at the dispatch center. The fire department will evaluate the effectiveness of our current reporting process as well as determine if migrating to a new records management system is warranted. The Communications Center and Countryside Fire Protection District (CFPD) will need to be included in this process as the CFPD also uses FH. Any change would require both agencies to use the selected records management system.



Libertyville Fire Department
Performance Measures
2017



	2012	2013	2014	2015	2016	2017
Total Calls For Service	3823	3758	3983	4275	4276	4308
Fire Calls (Includes Tollway)	962	1028	1106	1015	914	982
Rescue Calls (Includes Tollway)	2301	2189	2443	2701	2624	2533
Trouble Alarms	281	178	178	165	158	119
Number of Emergency Calls Occurring Concurrently	1144 29.9%	1268 33.7%	1348 34.0%	1348 29.4%	1216 28.4%	1236 28.6%
Calls Per Firefighter	100.6	96.4	102.1	109.6	109.6	110.5
Fire Safety Inspections	830	1097	1038	1574	1536	1462
Public Education Class	159	182	157	100	106	104
Block Parties Attended	29	44	40	46	44	43
Child Car Seats Installed	283	218	196	384	253	258
Plan Reviews:						
Village	272	339	226	270	216	320
District	72	74	84	87	91	75
Number of Contacts through Public Education and Events				8,523	15,030	16,033

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 0601 - FIRE-ADMINISTRATION						
SALARIES & WAGES						
01-0601-1-701000	SALARIES-UNIFORMED FULL-TIME	148,565	189,057	253,236	253,236	257,899
01-0601-1-704000	SALARIES-CIVILIAN	57,510	61,026	61,541	61,541	62,985
	SALARIES & WAGES	206,075	250,083	314,777	314,777	320,884
EMPLOYEE BENEFITS						
01-0601-2-793000	EMPLOYER CONTRIBUTION IMRF	7,308	7,781	8,103	8,103	8,264
01-0601-2-794000	EMP CONTRIBUTION FICA/MEDICARE	6,071	6,896	8,380	8,382	8,558
	EMPLOYEE BENEFITS	13,379	14,677	16,483	16,485	16,822
CONTRACTUAL						
01-0601-3-742000	COPY MACHINE LEASE	2,624	2,494	4,700	4,700	4,750
	LEASE OF PHOTO COPIER - (3 YEAR LEASE)				4,000	4,000
	PAPER AND SUPPLIES				700	750
	GL # FOOTNOTE TOTAL:				4,700	4,750
	CONTRACTUAL	2,624	2,494	4,700	4,700	4,750
UTILITIES						
01-0601-4-710000	TELEPHONE	17,688	21,532	18,500	23,797	19,000
	UTILITIES	17,688	21,532	18,500	23,797	19,000
COMMODITIES						
01-0601-5-722000	POSTAGE	694	1,018	1,600	1,600	1,600
01-0601-5-723000	OFFICE SUPPLIES	2,723	2,025	2,200	2,200	3,000
01-0601-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	429	1,966	5,755	5,708	5,755
	DUES-LAKE COUNTY FIRE CHIEFS				125	125
	DUES-ILLINOIS FIRE CHEIFS				550	560
	DUES-INTERNATIONAL ASSOCIATION OF FIRE CHIEFS				418	430
	DUES-METROPOLITAN FIRE CHIEFS				40	40
	TRAINING				1,575	1,600
	TUITION REIMBURSEMENT				3,000	3,000
	GL # FOOTNOTE TOTAL:				5,708	5,755
01-0601-5-799000	MISCELLANEOUS	717	323	500	500	500
	COMMODITIES	4,563	5,332	10,055	10,008	10,855
CAPITAL						
01-0601-6-790000	CAPITAL OUTLAY	8,783	14,690	10,000		5,000
	CAPITAL	8,783	14,690	10,000		5,000
TRANSFERS						
01-0601-8-789000	TECHNOLOGY EQUIP. & REPLACE			16,000	16,000	
	TRANSFERS			16,000	16,000	
Totals for dept 0601 - FIRE-ADMINISTRATION		253,112	308,808	390,515	385,767	377,311

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 0602 - FIRE PREVENTION						
SALARIES & WAGES						
01-0602-1-701000	SALARIES-UNIFORMED FULL-TIME	124,218	130,171	130,070	130,070	132,333
01-0602-1-704000	SALARIES-CIVILIAN	55,379	50,666	60,740		28,210
	SALARIES & WAGES	179,597	180,837	190,810	130,070	160,543
EMPLOYEE BENEFITS						
01-0602-2-793000	EMPLOYER CONTRIBUTION IMRF	7,167	6,631	7,997	5,090	3,701
01-0602-2-794000	EMP CONTRIBUTION FICA/MEDICARE	5,964	4,324	6,533	3,000	2,328
	EMPLOYEE BENEFITS	13,131	10,955	14,530	8,090	6,029
CONTRACTUAL						
01-0602-3-705000	CONTRACTUAL SERVICES	1,800	1,850	3,000	2,700	3,000
	CONTRACTUAL	1,800	1,850	3,000	2,700	3,000
COMMODITIES						
01-0602-5-723000	OFFICE SUPPLIES	405	160	250	250	
01-0602-5-724000	PUBLIC EDUCATION	1,849	1,649	2,000	2,000	2,060
	INSPECTION FORMS				500	660
	SCHOOL HANDOUTS				400	500
	CAMERA REPAIRS AND SUPPLIES				400	300
	MISCELLANEOUS				700	600
	GL # FOOTNOTE TOTAL:				2,000	2,060
01-0602-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	2,991	3,382	5,650	5,650	5,850
	DUES				1,050	1,000
	PUBLICATIONS				1,300	1,400
	SCHOOLS AND CONFERENCES				2,900	3,000
	LAKE COUNTY NIPET DUES				150	150
	CAR SEAT TECH CERTIFICATIONS				250	300
	GL # FOOTNOTE TOTAL:				5,650	5,850
	COMMODITIES	5,245	5,191	7,900	7,900	7,910
REPAIRS & MAINTENANCE						
01-0602-7-714000	MAINT MOTOR VEHICLE FEES	9,020	9,200	9,380	9,380	
01-0602-7-715000	MAINTENANCE OTHER EQUIPMENT			200	200	200
	REPAIRS & MAINTENANCE	9,020	9,200	9,580	9,580	200
Totals for dept 0602 - FIRE PREVENTION		208,793	208,033	225,820	158,340	177,682
Dept 0603 - FIRE-EMERGENCY SERVICES						
SALARIES & WAGES						
01-0603-1-701000	SALARIES-UNIFORMED FULL-TIME	3,792,561	4,047,488	3,968,977	4,111,669	4,143,429
	SALARIES & WAGES	3,792,561	4,047,488	3,968,977	4,111,669	4,143,429
EMPLOYEE BENEFITS						
01-0603-2-720000	INSURANCE	810,164	836,491	919,765	904,366	1,006,319
01-0603-2-787000	EMPLOYER CONTRIB-FIRE PENSION	1,647,830	1,260,252	1,480,531	1,480,531	1,497,098
	EMPLOYER CONTRIBUTION-REPLACEMENT TAX				10,000	10,000
	FIRE PENSIONS - EMPLOYER CONTRIBUTION				1,470,531	1,487,098
	GL # FOOTNOTE TOTAL:				1,480,531	1,497,098
01-0603-2-789000	PAID ON CALL PENSIONS	2,800	2,800	2,800	2,800	2,800
	POC PENSIONS X 9 - SEMI ANNUAL					
01-0603-2-794000	EMP CONTRIBUTION FICA/MEDICARE	50,329	54,475	55,663	55,663	58,278
	EMPLOYEE BENEFITS	2,511,123	2,154,018	2,458,759	2,443,360	2,564,495
CONTRACTUAL						
01-0603-3-705000	CONTRACTUAL SERVICES	196,942	248,736	194,350	194,860	325,185
	CONTRACTUAL SERVICES				193,700	324,025
	E DISPATCH PAGING				650	650

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
	ACTIVE 911 DISPATCH SUBSCRIPTION				510	510
	GL # FOOTNOTE TOTAL:				194,860	325,185
01-0603-3-721000	INTERGOVMTAL RISK MGMT AGENCY	122,804	110,057	113,039	113,039	111,000
	IRMA CONTRIBUTION				103,039	0
	DEDUCTIBLE				10,000	0
	GL # FOOTNOTE TOTAL:				113,039	
01-0603-3-728000	TECHNICAL SERVICES	74,632	82,580	97,235	100,948	108,201
	TEAM PHYSICALS				5,223	5,800
	COLLECTION AGENCY				2,500	2,500
	RESPIRATORY PHYSICALS AND TB				2,200	2,200
	AUDIOMETRIC TESTING				0	500
	ANDRES MEDICAL AMBULANCE BILLING SERVICE FEE				48,000	49,000
	TECH SUPPORT FIRE HOUSE				200	600
	FIRE DISTRICT SHARE-KNOLLWOOD CONTRACT				25,875	26,651
	INTERNET				16,560	16,560
	FORM STACK ANNUAL SERVICE				390	390
	FIRE AND POLICE COMMISSION TESTING				0	4,000
	GL # FOOTNOTE TOTAL:				100,948	108,201
01-0603-3-730000	RENTAL & USER FEES	12,410	12,720	13,220	13,220	13,245
	MABAS ASSESSMENT				625	650
	LAKE COUNTY SRT DUES				5,275	5,275
	PARAMEDIC CE FEES				6,720	6,720
	METROPLOITAN SUPPORT SERVICES (MESS)				600	600
	GL # FOOTNOTE TOTAL:				13,220	13,245
CONTRACTUAL		406,788	454,093	417,844	422,067	557,631
UTILITIES						
01-0603-4-710000	TELEPHONE		395			
UTILITIES			395			
COMMODITIES						
01-0603-5-707000	FIREFIGHTER SUPPLIES	18,451	20,189	21,070	21,070	23,612
	A - FIREFIGHTER SUPPLIES				4,400	4,400
	C - EMS SUPPLIES/REPAIRS				13,070	15,612
	D - DIVERS				3,600	3,600
	GL # FOOTNOTE TOTAL:				21,070	23,612
01-0603-5-723000	OFFICE SUPPLIES		95	300	300	
01-0603-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	19,792	26,933	42,866	37,966	42,966
	DUES/PUBLICATION				0	200
	LAKE COUNTY CHIEFS DUES X 4				200	200
	FIREFIGHTER TRAINING				11,500	11,700
	ELECTIVE TRAINING				15,000	15,000
	VIDEO CONFERENCING INTERNET SERVICE				5,326	5,326
	FD INSTRUCTOR CONFERENCE				2,000	2,000
	TARGET SOLUTIONS TRAINING RECORDS MANAGEMENT				3,440	3,840
	NEW DIVER AND SWIFTWATER TECH				500	500
	BLUE CARD INCIDENT COMMAND TRAINING				0	4,200
	GL # FOOTNOTE TOTAL:				37,966	42,966
01-0603-5-799000	MISCELLANEOUS	285	583	1,000	1,000	1,000
COMMODITIES		38,528	47,800	65,236	60,336	67,578
CAPITAL						
01-0603-6-790000	CAPITAL OUTLAY		288,619			
CAPITAL			288,619			
Totals for dept 0603 - FIRE-EMERGENCY SERVICES		6,749,000	6,992,413	6,910,816	7,037,432	7,333,133

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 0604 - FIRE-SUPPORT SERVICES						
SALARIES & WAGES						
01-0604-1-701000	SALARIES-UNIFORMED FULL-TIME	39,661	39,392	39,029	39,029	39,700
	SALARIES & WAGES	39,661	39,392	39,029	39,029	39,700
EMPLOYEE BENEFITS						
01-0604-2-794000	EMP CONTRIBUTION FICA/MEDICARE	557	553	566	566	576
	EMPLOYEE BENEFITS	557	553	566	566	576
CONTRACTUAL						
01-0604-3-705000	CONTRACTUAL SERVICES			9,850	9,750	9,750
	ENROUTE MOBILE SOFTWARE				1,550	1,550
	MDC WIRELESS				8,000	8,000
	STARCOM				200	200
	GL # FOOTNOTE TOTAL:				9,750	9,750
	CONTRACTUAL			9,850	9,750	9,750
UTILITIES						
01-0604-4-709000	UTILITIES - STATION 3	23,012	22,440	26,900	27,700	27,300
	NORTH SHORE GAS				14,000	13,500
	COM ED				11,500	11,500
	LAKE COUNTY PUBLIC WORKS WATER				1,000	1,100
	COMCAST STATION 3				1,200	1,200
	GL # FOOTNOTE TOTAL:				27,700	27,300
	UTILITIES	23,012	22,440	26,900	27,700	27,300
COMMODITIES						
01-0604-5-706000	MATERIALS AND SUPPLIES	15,049	14,307	14,500	14,500	15,000
01-0604-5-707000	FIREFIGHTER SUPPLIES	42,978	25,118	31,180	31,180	31,180
	A - FIREFIGHTER SUPPLIES				9,400	9,400
	B - FIREFIGHTER SUPPLIES (TURNOUT GEAR)				21,780	21,780
	GL # FOOTNOTE TOTAL:				31,180	31,180
01-0604-5-752000	UNIFORMS	24,055	19,669	24,350	24,350	24,350
	27 FF'S X \$500.00				13,500	13,500
	9 LIEUTENANTS				4,500	4,500
	3 ASSISTANT CHIEFS				1,500	1,500
	1 ASSISTANT CHIEF FIRE PREVENTION BUREAU				500	500
	1 CHIEF				500	500
	1 SECRETARY				350	350
	CLASS A UNIFORMS AND BADGES				1,500	1,500
	FIRE PREVENTION BUREAU PART TIME				500	500
	1 DEPUTY FIRE CHIEF				500	500
	PATCHES - BADGES				1,000	1,000
	GL # FOOTNOTE TOTAL:				24,350	24,350
01-0604-5-791000	VEHICLE REPLACEMENT FUND FEES	325,000	325,000			
01-0604-5-799000	MISCELLANEOUS		199			
	COMMODITIES	407,082	384,293	70,030	70,030	70,530
CAPITAL						
01-0604-6-790000	CAPITAL OUTLAY				750	
	CAPITAL				750	

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
REPAIRS & MAINTENANCE						
01-0604-7-712000	MAINTENANCE BUILDINGS	27,854	21,260	23,500	23,500	24,000
	FIRE EXTINGUISHER INSPECTIONS				1,200	1,200
	STATION FURNISHINGS				1,200	1,200
	GENERAL BUILDING MAINTENANCE				7,250	7,500
	OVERHEAD DOORS				4,000	4,000
	MISCELLANEOUS TOOLS AND SUPPLIES				800	800
	HVAC				3,400	3,500
	SEPTIC STATION 3				400	400
	ELEVATOR STATION 1				4,000	4,000
	FIRE SPRINKLER SERVICE				500	600
	HOOD AND DUCT SYSTEM SERVICE TESTING				750	800
	GL # FOOTNOTE TOTAL:				23,500	24,000
01-0604-7-713000	MAINTENANCE GROUNDS	75	1,715	2,000	2,000	2,000
	LAWN MAINTENANCE ST 1-2				500	500
	LANDSCAPING				1,500	1,500
	GL # FOOTNOTE TOTAL:				2,000	2,000
01-0604-7-714000	MAINT MOTOR VEHICLE FEES	211,685	216,060	219,700	212,800	295,082
	FLEET MAINTENANCE				212,800	295,082
01-0604-7-715000	MAINTENANCE OTHER EQUIPMENT	9,179	10,706	54,800	40,308	42,200
	CYLINDER HYDRO TESTS				0	200
	BREATHING AIR TESTING				1,800	2,000
	SCBA MAINTENANCE				1,500	4,000
	MISCELLANEOUS EQUIPMENT				1,000	1,200
	GROUND LADDER TESTING				1,508	1,600
	SAW, HURST TOOLS				2,500	3,200
	COMPUTER INSTALL				6,000	6,000
	RADIO/PAGER MAINTENANCE				2,000	2,000
	CAD MAINTENANCE				500	1,000
	MDC MAINTENANCE				2,000	2,000
	BASE RADIO MAINTENANCE				0	3,000
	STATION ALERT MAINTENANCE				1,000	1,000
	VEHICLE RADIO LIGHTING INSTALLS				20,500	15,000
	GL # FOOTNOTE TOTAL:				40,308	42,200
REPAIRS & MAINTENANCE		248,793	249,741	300,000	278,608	363,282
TRANSFERS						
01-0604-8-789000	TRF PUB BLDG IMPR FUND	20,000	20,000	20,000	20,000	
TRANSFERS		20,000	20,000	20,000	20,000	
Totals for dept 0604 - FIRE-SUPPORT SERVICES		739,105	716,419	466,375	446,433	511,138

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 1000 - EMERGENCY MANAGEMENT AGENCY						
CONTRACTUAL						
01-1000-3-728000	TECHNICAL SERVICES	1,763				
	CONTRACTUAL	1,763				
UTILITIES						
01-1000-4-708000	ELECTRICITY	85		1,302	1,300	1,300
	ELECTRICITY FOR SIRENS				100	100
	EOC COMCAST ST 1				1,200	1,200
	GL # FOOTNOTE TOTAL:				1,300	1,300
01-1000-4-710000	TELEPHONE	1,620				
	UTILITIES	1,705		1,302	1,300	1,300
COMMODITIES						
01-1000-5-717000	COMPUTER EQUIPMENT & SUPPLIES		142	350	350	300
	EOC COMPUTER MAINTENANCE				350	300
01-1000-5-723000	OFFICE SUPPLIES	164	12	125	125	125
	OFFICE SUPPLIES MISCELLANEOUS				125	125
01-1000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	84	979	1,295	1,280	1,185
	TRAINING				200	200
	LEPC DUES				150	30
	EMA CONFERENCE				250	275
	IESMA DUES				65	65
	COMLABS EM-NET SUBSCRIPTION				615	615
	GL # FOOTNOTE TOTAL:				1,280	1,185
01-1000-5-799000	MISCELLANEOUS				189,598	
	COMMODITIES	248	1,133	1,770	191,353	1,610
CAPITAL						
01-1000-6-790000	CAPITAL OUTLAYS	32,138		5,000		
	CAPITAL	32,138		5,000		
REPAIRS & MAINTENANCE						
01-1000-7-715000	MAINTENANCE OTHER EQUIPMENT	1,125	1,230	4,300	4,300	4,500
	EARLY WARNING SIREN REPAIRS				4,300	4,500
	REPAIRS & MAINTENANCE	1,125	1,230	4,300	4,300	4,500
Totals for dept 1000 - EMERGENCY MANAGEMENT AGENCY		36,979	2,363	12,372	196,953	7,410

Recreation

01-0702 Recreation

01-0703 Swimming Pool Operations

01-0705 Senior Programs

Recreation

2018-2019 Goals and Objectives

1. Parks Master Plan Project: Work with parks consultant Hitchcock Design Group to coordinate and complete the Parks Master Plan Project. Ensure successful completion of the project by the end of May 2018.
2. Operations & Customer Service: Continue to improve the day to day operation for every program offered. Train and prepare our front-line staff to provide quality customer service to our customers. Continue to make our registration systems customer friendly, particularly our on-line registration process.
3. Facilities: Maintain quality facilities, grounds and equipment for recreation department programming and public rental usage. Continue regular on-site inspections and coordination with the Parks Division of the Public Works Department for the maintenance of, and custodial services at, these facilities.
4. Swimming Pool Operations: Provide for a smooth and successful transition to Jeff Ellis Management for their management of Village swimming pools ensuring quality swimming pool operations and programming. Effectively manage the Village areas of swimming pool responsibility including admissions entrance cashiers/managers and concessions staff.
5. Senior Center: Review strategies for options and alternative ways to manage and operate the Senior Center program at the Civic Center.
6. Revenues: Continue efforts to improve the financial viability of the Recreation programs, while still maintaining quality and affordable programs for the residents of Libertyville. Seek to gain positive revenue growth for all programs and management of expenses to ensure financial goals are met.
7. Programming: Maintain popular and successful programs, while adjusting programs that need improvement. Add new and attractive programs that can enhance the Recreation portfolio through independent instructors to provide more offerings to customers.
8. Marketing and Awareness: Continue marketing mix of print and electronic advertising, news stories and social media promoting our programs. Continue Registration Guide mailings to all Libertyville residents. Keep Website fresh with customer friendly content. Add to the frequency of e-blast mailings to previous registrants and customer database.
9. Synergies With Alliances and Community Partners: Continue to nurture positive alliances with Libertyville schools, other area schools, along with organizations such as MainStreet, Visit Lake County, GLMV Chamber, local sports organizations, local park districts and other groups. Seek partnerships with other park districts and Villages to create synergistic programs and/or shared services for mutual benefit.
10. Capital Improvement and Long Range Planning: Use the results of the Parks Master Plan project to develop capital projects, and potential funding, for long term feasibility of our parks, amenities and facilities.

Recreation Performance Data

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Projected 2018-19
Recreation Program Participants	16,740	14,939	16,497	15,196	16,730	16,080	15,895	16,000
Summer Day Camp Participants		1,976	1,859	1,704	2,346	2,325	2,154	2,175
Total Pool Usage	35,168	32,772	27,755	33,000	34,000	35,500	25,000	27,000
Swim Lesson Participants	1,693	1,689	1,226	1,100	1,063	1,155	814	900

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 0702 - RECREATION						
SALARIES & WAGES						
01-0702-1-701000	SALARIES - STAFF	217,200	225,577	233,209	224,460	228,340
01-0702-1-702000	SALARIES - TOT PROGRAMS	109,656	112,836	109,610	102,097	109,171
01-0702-1-703000	SALARIES - YOUTH PROGRAMS	120,997	124,443	127,984	133,110	135,410
	DAY CAMP				116,409	118,000
	TEEN TRAVELERS				15,661	16,370
	WARMING HOUSE CONCESSIONS				1,040	1,040
	GL # FOOTNOTE TOTAL:				133,110	135,410
01-0702-1-705000	SALARIES - SPECIAL EVENTS	19,585	18,719	24,995	23,885	26,000
	SALARIES & WAGES	467,438	481,575	495,798	483,552	498,921
EMPLOYEE BENEFITS						
01-0702-2-720000	INSURANCE	44,813	43,696	45,942	44,140	46,193
01-0702-2-747000	UNEMPLOYMENT BENEFITS	393	(393)			
01-0702-2-793000	EMPLOYER CONTRIBUTION IMRF	35,198	37,010	30,706	37,067	37,432
01-0702-2-794000	EMP CONTRIBUTION FICA/MEDICARE	35,184	36,373	37,928	36,718	35,946
	EMPLOYEE BENEFITS	115,588	116,686	114,576	117,925	119,571
CONTRACTUAL						
01-0702-3-713000	INDEPENDENT CONTRACTOR	86,506	86,245	84,400	86,095	93,200
	MAGIC CLASS				450	500
	SHOTOKAN KARATE				24,000	25,000
	LIBERTYVILLE TENNIS CLUB				38,530	40,000
	GIRLS LACROSSE				7,301	7,500
	FLIPS GYMNASTICS				6,340	6,500
	LIBERTYVILLE GARDENS				3,500	3,500
	NEW PROGRAMS				0	1,500
	JUNIOR SAILING				923	1,200
	IRISH DANCING				5,051	7,500
	GL # FOOTNOTE TOTAL:				86,095	93,200
01-0702-3-721000	INTERGOVMTAL RISK MGMT AGENCY	29,865	20,517	32,779	25,000	26,000
01-0702-3-728000	CONSULTING SERVICES	375				
01-0702-3-742000	COPY MACHINE LEASE	1,057				
	CONTRACTUAL	117,803	106,762	117,179	111,095	119,200
UTILITIES						
01-0702-4-708000	ELECTRICITY	19,236	25,692	20,000	20,000	20,000
01-0702-4-709000	NORTH SHORE GAS	2,238	2,284	2,500	1,000	2,000
01-0702-4-710000	TELEPHONE	3,327	4,109	4,300	4,000	4,000
	UTILITIES	24,801	32,085	26,800	25,000	26,000
COMMODITIES						
01-0702-5-706000	SUPPL & EXP - TOT PROGRAMS	10,085	9,878	12,740	10,272	11,785
	SAFETY TOWN SUPPLIES				76	1,500
	SAFETY TOWN T-SHIRTS				164	165
	SUNSHINE KIDS SUPPLIES				202	205
	SUNSHINE KIDS T-SHIRTS				204	275
	CAMP ADVENTURE SUPPLIES				112	100
	CAMP ADVENTURE T-SHIRTS				0	275
	KINDER KORNER SUPPLIES				4,743	5,000
	KINDER KORNER T-SHIRTS				238	250
	KINDER KORNER FIELD TRIPS				624	700
	EQUIPMENT - GATE FOR PLAYGROUND AREA				0	1,000
	COPIER LEASE				1,315	1,315
	PRESCHOOL CLASSES				1,000	1,000
	COPIER				1,594	0
	GL # FOOTNOTE TOTAL:				10,272	11,785

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
01-0702-5-707000	SUPPL & EXP-YOUTH PROGRAMS	28,354	27,769	29,200	26,354	27,200
	DAY CAMP SUPPLIES				20,000	20,000
	SUMMER SCHOOL BUS				3,262	3,500
	TEEN TRAVELERS				2,392	3,000
	ADLER WARMING HOUSE CONCESSION SUPPLIES				500	500
	PURCHASE USED COPIER FOR ADLER SPLIT WITH POOL				200	200
	GL # FOOTNOTE TOTAL:				26,354	27,200
01-0702-5-716000	DANCE PROGRAM EXPENSE	8,273	7,398	8,100	7,700	8,100
	COSTUMES				5,300	4,900
	RECITAL FEE (RENTAL, BACKDROP, PROGRAM)				2,000	2,800
	MISCELLANEOUS				400	400
	GL # FOOTNOTE TOTAL:				7,700	8,100
01-0702-5-722000	SEASONAL BROCHURES	26,875	28,007	31,000	28,564	26,000
	3 BROCHURES -SUMMER, FALL, WINTER				15,513	17,000
	POSTAGE				6,051	7,000
	FLIERS/MISC SOFTWARE UPGRADE				2,000	2,000
	POSTCARDS AND MAILINGS				5,000	0
	GL # FOOTNOTE TOTAL:				28,564	26,000
01-0702-5-723000	OFFICE SUPPLIES	7,423	5,684	6,500	6,505	6,500
	LETTERHEAD/ENVELOPES				0	500
	BUSINESS CARDS				100	100
	POSTAGE				400	900
	SUPPLIES				3,450	3,500
	CLASS HARDWARE				1,955	1,000
	SOFTWARE UPGRADES/REPAIRS				600	500
	GL # FOOTNOTE TOTAL:				6,505	6,500
01-0702-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	919	1,775	2,100	2,050	2,550
	DAILY HERALD				250	250
	STAFF TRAINING				1,500	2,000
	IPRA MEMBERSHIP				300	300
	GL # FOOTNOTE TOTAL:				2,050	2,550
01-0702-5-732000	SUPPLIES & EXP -SPC EVNT FMLY	7,479	8,319	11,175	8,902	10,100
	BREAKFAST WITH SANTA (2 SESSIONS)				980	1,200
	LUNCH WITH THE BUNNY (2 SESSIONS)				1,200	1,200
	MOM & SON CAMPFIRE COOKOUT				222	275
	DADDY DAUGHTER DANCE				3,500	4,000
	JULY 4TH - TENT FOR VILLAGE BAND				1,214	1,500
	SIGNS				500	500
	BIKE RESALE				200	200
	TREE LIGHTING				125	125
	LETTERS TO SANTA				9	100
	ADDL 4TH OF JULY PORTABLE TOILETS				952	1,000
	GL # FOOTNOTE TOTAL:				8,902	10,100
01-0702-5-736000	CREDIT CARD BANK FEE	20,239	21,195	22,000	22,000	23,000
01-0702-5-750000	REFUNDS		25			
01-0702-5-788000	CASH SHORT	157	170		325	
01-0702-5-799000	MISCELLANEOUS	2,143	2,112	2,000	500	
COMMODITIES		111,947	112,332	124,815	113,172	115,235
CAPITAL						
01-0702-6-790000	CAPITAL OUTLAY		257	7,500	7,500	
	ADLER LODGE KITCHEN RENOVATIONS				7,500	0
CAPITAL			257	7,500	7,500	
REPAIRS & MAINTENANCE						
01-0702-7-712000	MAINTENANCE BUILDING	28,198	17,094	28,510	36,275	35,970
	FURNACE INSPECTIONS AND REPAIRS				200	200
	AIR CONDITIONS INSPECTIONS				500	500
	PLUMBING				450	450

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
	PAINTING				325	325
	SPRINKLER INSPECTIONS				315	325
	CHEMICAL CLEANING SUPPLIES				200	200
	HARDWARE SUPPLIES				300	300
	PEST CONTROL (RIVERSIDE PRESCHOOL)				907	920
	CUSTODIAL -RIVERSIDE, ADLER, CRAWFORD				27,249	27,500
	LOCKS AND HARDWARE				100	250
	FIRE EXTINGUISHER INSPECTION				665	700
	PAPER PRODUCTS				2,364	2,700
	MISCELLANEOUS REPAIRS				200	300
	ELECTRICAL				100	100
	ALARM REPAIR AT RIVERSIDE				2,400	0
	NEW UMBRELLAS AT RIVERSIDE TENNIS COURTS 4 @ 300				0	1,200
	GL # FOOTNOTE TOTAL:				36,275	35,970
01-0702-7-714000	MAINT MOTOR VEHICLE FEES	1,940	1,980	2,020	2,020	2,512
	REPAIRS & MAINTENANCE	30,138	19,074	30,530	38,295	38,482
TRANSFERS						
01-0702-8-787000	TRANSFER BUILDING IMPR FUND	10,000	10,000	10,000	10,000	
01-0702-8-788000	TRANSFER SPORTS COMPLEX-DEBT	913,497	966,011	1,047,493	1,310,150	1,474,763
	TRANSFERS	923,497	976,011	1,057,493	1,320,150	1,474,763
Totals for dept 0702 - RECREATION		1,791,212	1,844,782	1,974,691	2,216,689	2,392,172

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 0703 - SWIMMING POOL OPERATIONS						
SALARIES & WAGES						
01-0703-1-701000	SALARIES - ADMINISTRATIVE	39,822	41,586	43,265		22,581
01-0703-1-702000	SALARIES - CONCESSIONS	5,458	6,579	6,528	6,461	6,552
01-0703-1-703000	SALARIES - PUBLIC SWIM	131,132	132,534	135,198	137,552	21,905
	ADLER POOL MANAGERS				20,000	9,828
	ADLER POOL LIFEGUARDS				91,000	0
	ADLER POOL CASHIER				6,971	7,371
	RIVERSIDE POOL MANAGERS				7,143	0
	RIVERSIDE LIFEGUARDS/CASHIER				6,120	0
	MORNING CLEANING				6,318	0
	RIVERSIDE CASHIER				0	4,680
	GL # FOOTNOTE TOTAL:				137,552	21,879
01-0703-1-704000	SALARIES - SWIM LESSONS	29,867	28,854	29,348	29,019	
	SALARIES & WAGES	206,279	209,553	214,339	173,032	51,038
EMPLOYEE BENEFITS						
01-0703-2-793000	EMPLOYER CONTRIBUTION IMRF	5,530	5,738	5,697	2,314	2,963
01-0703-2-794000	EMP CONTRIBUTION FICA/MEDICARE	15,480	15,686	16,397	14,584	3,786
	EMPLOYEE BENEFITS	21,010	21,424	22,094	16,898	6,749
CONTRACTUAL						
01-0703-3-705000	CONTRACTUAL SERVICES					258,125
01-0703-3-721000	INTERGOVMTAL RISK MGMT AGENCY	10,524	14,848	16,859	14,859	10,000
	CONTRACTUAL	10,524	14,848	16,859	14,859	268,125
UTILITIES						
01-0703-4-708000	ELECTRICITY	17,870	17,812	18,500	17,500	18,500
01-0703-4-709000	NORTH SHORE GAS	12,420	9,512	10,000	12,000	12,000
01-0703-4-710000	TELEPHONE	1,796	2,430	2,200	2,600	2,600
	UTILITIES	32,086	29,754	30,700	32,100	33,100
COMMODITIES						
01-0703-5-705000	SUPPLIES - SWIM LESSONS	2,041	2,570	2,395	1,665	
01-0703-5-706000	MATERIALS AND SUPPLIES	5,121	5,128	5,270	4,706	1,275
	MISC				500	0
	CLASS HARDWARE				750	0
	FANNY PACKS				325	0
	WHISTLES				100	0
	SEAL EASY MASKS				400	0
	FIRST AID SUPPLIES				600	0
	WRISTBANDS				150	0
	PHONES				220	0
	SIGNAGE				200	0
	COMCAST 106.24/MONTH				1,275	1,275
	COPIER				186	0
	GL # FOOTNOTE TOTAL:				4,706	1,275
01-0703-5-707000	SUPPLIES - MAINTENANCE	445	239	450	1,318	450
	NET REPLACEMENTS				100	100
	POLES FOR VACUUM				200	200
	UMBRELLAS				0	150
	REPAIR FUNBRELLA				1,018	0
	GL # FOOTNOTE TOTAL:				1,318	450
01-0703-5-723000	OFFICE SUPPLIES	264	232	250	347	

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
01-0703-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,151	3,761	3,300	4,281	1,200
	NORTHERN ILLINOIS SWIM CONFERENCE				838	0
	RED CROSS \$35/PER PERSON				2,357	0
	WHEN TO WORK				205	210
	STAFF TRAINING				201	240
	LAKE COUNTY HEALTH PERMIT- ADLER				470	500
	LAKE COUNTY HEALTH PERMIT - RIVERSIDE				210	250
	GL # FOOTNOTE TOTAL:				4,281	1,200
01-0703-5-732000	CONCESSION EXPENSE	14,890	18,381	18,230	15,839	16,000
	CONCESSION FOOD PERMIT				300	300
	FROZEN FOOD ITEMS				6,846	6,650
	FOOD				3,396	3,340
	PAPER PRODUCTS				0	300
	CLEANING SUPPLIES				0	300
	PEPSI PRODUCTS				3,448	3,444
	MISC				0	100
	HEALTH DEPT				266	266
	ICEE PRODUCT				1,583	1,300
	GL # FOOTNOTE TOTAL:				15,839	16,000
01-0703-5-734000	SPECIAL EVENTS	600	377	1,020		
01-0703-5-752000	UNIFORMS	4,392	6,345	6,120	4,353	400
	SWIMSUITS				1,510	0
	STAFF UNIFORMS				1,600	400
	STAFF ORDERED EXTRA UNIFORMS				309	0
	SWIM TEAM TSHIRTS				934	0
	GL # FOOTNOTE TOTAL:				4,353	400
01-0703-5-799000	MISCELLANEOUS	2,312	5,677	6,000	2,843	2,800
COMMODITIES		33,216	42,710	43,035	35,352	22,125
CAPITAL						
01-0703-6-790000	CAPITAL OUTLAYS	3,600	4,000			
CAPITAL		3,600	4,000			
REPAIRS & MAINTENANCE						
01-0703-7-712000	MAINTENANCE BUILDING	5,107	6,199	7,505	7,505	9,150
	PEST CONTROL				500	500
	CHEMICAL CLEANERS				1,400	1,000
	LIGHT BULBS AND LENS COVERS				0	100
	WINDOW REPLACEMENT				100	100
	PLUMBING				1,000	1,400
	ELECTRICAL				250	400
	IRRIGATION REPAIRS				100	200
	LOCKS AND HARDWARE				350	350
	AC REPAIRS				700	450
	SOUND EQUIPMENT REPAIR				250	300
	FIRE EXTINGUISHER INSPECTION				300	300
	CONTRACTUAL CLEANING-RIVERSIDE				2,555	3,300
	FENCE BARRIER FOR FILTER PIT PER IRMA				0	750
	GL # FOOTNOTE TOTAL:				7,505	9,150

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
01-0703-7-716000	MAINTENANCE POOLS	43,635	39,602	44,450	44,450	30,650
	ADLER POOL LIQUID CHLORINE				5,000	5,000
	ADLER CO2				4,800	5,000
	ADLER SHOCK TREATMENT				800	800
	ADLER NATURAL CLEAR				750	600
	ADLER STABILIZER				1,250	1,300
	ADLER PUMP REPAIRS				800	800
	ADLER HEATER REPAIR				200	200
	ADLER CONTROLS REPAIR				150	150
	RIVERSIDE LIQUID CHLORINE				600	600
	RIVERSIDE CO2				800	900
	RIVERSIDE SHOCK TREATMENT				150	150
	RIVERSIDE NATURAL CLEAR				350	250
	RIVERSIDE STABILIZER				300	650
	RIVERSIDE DIATOMACEOUS EARTH				150	100
	PUMP AND FILTER REPAIRS				150	100
	HEATER MAINTENANCE				100	100
	CONTROL REPAIRS				300	200
	BOTH POOLS ACID AND TSP				200	150
	BOTH POOLS TESTING SUPPLIES				200	200
	BOTH POOLS VACUUM REPAIRS				350	350
	BOTH POOLS PAINT				250	150
	ADLER SEQUA SOLUTION				1,500	1,500
	CHEMICAL CONTROLLER REPLACEMENT				2,000	2,000
	MISC RIVERSIDE				200	200
	SPRING START UP SUPPLIES				5,000	5,100
	SPARE CHLORINE PUMP				500	500
	REPLACEMENT MAIN DRAIN VALVE FOR ZERO DEPTH POOL				800	800
	REPLACEMENT MAIN DRAIN VALVES FOR DIVE & PLUNGE POOLS				800	800
	PAINT EXTERIOR OF MAIN BUILDING				16,000	0
	RIVERSIDE: REPAIR BROKEN DECK DRAIN				0	2,000
	REPAIR BROKEN DRAIN AT RIVERSIDE				0	2,000
	GL # FOOTNOTE TOTAL:				44,450	32,650
	REPAIRS & MAINTENANCE	48,742	45,801	51,955	51,955	39,800
	Totals for dept 0703 - SWIMMING POOL OPERATIONS	355,457	368,090	378,982	324,196	420,937

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 0704 - LIBERTYVILLE GOLF COURSE						
CONTRACTUAL						
01-0704-3-721000	INTERGOVMTAL RISK MGMT AGENCY	10,524	6,899	2,000	2,000	
	CONTRACTUAL	10,524	6,899	2,000	2,000	
REPAIRS & MAINTENANCE						
01-0704-7-712000	MAINTENANCE BUILDING	1,818	41	250		
01-0704-7-713000	MAINTENANCE GROUNDS	9,219	7,213	20,050	20,050	
01-0704-7-715000	MAINTENANCE OTHER EQUIPMENT	23				
	REPAIRS & MAINTENANCE	11,060	7,254	20,300	20,050	
Totals for dept 0704 - LIBERTYVILLE GOLF COURSE		21,584	14,153	22,300	22,050	
Dept 0705 - SENIOR PROGRAMS						
SALARIES & WAGES						
01-0705-1-701000	SALARIES	21,937	25,688	37,178	30,482	34,128
	SALARIES & WAGES	21,937	25,688	37,178	30,482	34,128
EMPLOYEE BENEFITS						
01-0705-2-793000	EMPLOYER CONTRIBUTION IMRF	2,839	2,967	3,282	3,282	3,083
01-0705-2-794000	EMPLOYER CONTRIBUTION FICA/MED	1,678	1,965	2,844	2,332	2,611
	EMPLOYEE BENEFITS	4,517	4,932	6,126	5,614	5,694
CONTRACTUAL						
01-0705-3-713000	CONTRACTUAL SERVICES	16,828	16,070	15,000	16,177	16,000
	CONTRACTUAL	16,828	16,070	15,000	16,177	16,000
UTILITIES						
01-0705-4-709000	UTILITIES	345	331	375	360	375
	UTILITIES	345	331	375	360	375
COMMODITIES						
01-0705-5-706000	PROGRAM MATERIALS AND SUPPLIES	3,332	4,118	4,700	4,700	4,700
	ENTERTAINMENT				3,500	3,500
	SUPPLIES				1,200	1,200
	GL # FOOTNOTE TOTAL:				4,700	4,700
01-0705-5-707000	MEAL SUPPLIES	2,364	2,339	2,285	2,285	2,285
	DINING SUPPLIES				1,600	1,600
	HEALTH DEPARTMENT				475	475
	FOOD CERTIFICATION				210	210
	GL # FOOTNOTE TOTAL:				2,285	2,285
01-0705-5-714000	SENIOR TRIPS	3,745	5,345	5,100	4,625	6,625
	MARRIOTT TRIPS 5X				4,625	4,625
	OTHER SENIOR TRIPS				0	2,000
	GL # FOOTNOTE TOTAL:				4,625	6,625
01-0705-5-799000	MISCELLANEOUS					20,193
	COMMODITIES	9,441	11,802	12,085	11,610	33,803
Totals for dept 0705 - SENIOR PROGRAMS		53,068	58,823	70,764	64,243	90,000

Legislative Boards and Commissions

01-1200 Legislative Boards and Commissions

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 1200 - LEGISLATIVE BDS & COMMITTEES						
SALARIES & WAGES						
01-1200-1-701000	SALARIES - VILLAGE BOARD MAYOR=12,000, TRUSTEES=28,800, CLERK=4,800	45,600	45,600	45,600	45,600	45,600
01-1200-1-770000	APPEARANCE REVIEW COMMITTEE COMMISSIONER SALARIES-ARC	975	1,025	1,000	1,000	1,000
01-1200-1-775000	PLAN COMMISSION/ZON BD APPEALS	5,600	7,000	6,000	6,775	6,500
	SALARIES & WAGES	52,175	53,625	52,600	53,375	53,100
EMPLOYEE BENEFITS						
01-1200-2-794000	EMP CONTRIBUTION FICA/MEDICARE	3,991	4,102	4,062	4,083	3,986
	EMPLOYEE BENEFITS	3,991	4,102	4,062	4,083	3,986
CONTRACTUAL						
01-1200-3-728000	TECHNICAL SERVICE	5,929	22,292	5,560	11,623	26,125
	PUBLIC NOTICES				2,000	3,000
	BOARD MEETING VIDEO STORAGE-CIVIC PLUS				3,030	3,125
	PROFESSIONAL SERVICES				6,593	5,000
	LEGISLATIVE ASSISTANCE				0	15,000
	GL # FOOTNOTE TOTAL:				11,623	26,125
	CONTRACTUAL	5,929	22,292	5,560	11,623	26,125
COMMODITIES						
01-1200-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	18,115	19,917	20,830	18,550	20,651
	GLMV MEETINGS				100	0
	LCML MEETINGS				100	0
	NWMC DUES				10,361	10,361
	METRO MAYORS CAUCUS				914	915
	CONVENTION AND VISITORS BUREAU MEETING				100	0
	MUNICIPAL CLERKS DUES				20	20
	IML DUES				1,750	1,750
	CMAP				775	775
	MISCELLANEOUS				1,400	1,000
	LAKE COUNTY MUNICIPAL LEAGUE DUES				2,155	2,155
	LAKE COUNTY TRANSPORTATION				875	875
	MEETING ATTENDANCE				0	2,800
	GL # FOOTNOTE TOTAL:				18,550	20,651
01-1200-5-771000	BD OF POLICE & FIRE COMMISSION	7,798	12,788	6,000	14,000	1,000
01-1200-5-773000	SUSTAIN LIBERTYVILLE COMMISSION	237				
01-1200-5-774000	HISTORIC PRESERVATION COMMISSION	1,992	12,664	5,000	340	
01-1200-5-798000	BUSINESS APPRECIATION BREAKFST	882	1,438	1,500	2,041	2,000
01-1200-5-799000	MISCELLANEOUS	3,337	891	11,000	11,000	11,000
	MISCELLANEOUS				7,000	1,000
	ARTS COMMISSION				4,000	10,000
	GL # FOOTNOTE TOTAL:				11,000	11,000
	COMMODITIES	32,361	47,698	44,330	45,931	34,651
Totals for dept 1200 - LEGISLATIVE BDS & COMMITTEES		94,456	127,717	106,552	115,012	117,862

Special Revenue Funds

Special Service Areas

Fund 02 Concord Special Service Area

Fund 06 Timber Creek Special Service Area

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 02 - CONCORD SPECIAL SERVICE AREA						
REVENUES						
02-0000-0-601000	PROPERTY TAXES	22,500	22,770	23,040	23,040	30,690
02-0000-0-690000	INTEREST REVENUE	1	1			400
TOTAL REVENUES		22,501	22,771	23,040	23,040	31,090
APPROPRIATIONS						
CONTRACTUAL						
02-0000-0-728000	ADMINISTRATION FEES	1,250	1,275	1,275	1,275	1,275
02-0000-0-780000	RETENTION POND MAINT	3,997	3,702	3,300	3,300	11,795
02-0000-0-781000	LANDSCAPING	8,437	8,430	9,110	8,500	8,605
CONTRACTUAL		13,684	13,407	13,685	13,075	21,675
02-0000-0-799000	MISCELLANEOUS EXPENSE	6,477	5,707	9,015	7,500	9,015
TOTAL APPROPRIATIONS		20,161	19,114	22,700	20,575	30,690
NET OF REVENUES/APPROPRIATIONS - FUND 02		2,340	3,657	340	2,465	400

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 06 - TIM/CREEK SPECIAL SERVICE AREA						
ESTIMATED REVENUES						
06-0000-0-601000	TAXES	21,165	20,525	21,140	21,111	25,368
06-0000-0-690000	INTEREST REVENUE	59	250		355	400
		21,224	20,775	21,140	21,466	25,768
TOTAL REVENUES		21,224	20,775	21,140	21,466	25,768
APPROPRIATIONS						
CONTRACTUAL						
06-0000-0-728000	ADMINISTRATION FEES	1,250	1,275	1,275	1,275	1,275
06-0000-0-780000	RETENTION POND MAINT	2,990	2,990	32,100	30,000	9,783
06-0000-0-781000	LANDSCAPING	6,782	6,021	9,100	9,100	7,260
	CONTRACTUAL	11,022	10,286	42,475	40,375	18,318
06-0000-0-799000	MISCELLANEOUS	998	3,075	7,190	3,000	7,050
		998	3,075	7,190	3,000	7,050
TOTAL APPROPRIATIONS		12,020	13,361	49,665	43,375	25,368
NET OF REVENUES/APPROPRIATIONS - FUND 06		9,204	7,414	(28,525)	(21,909)	400

Special Revenue Funds

Fund 04 Fire Fund

Fund 05 Foreign Fire Insurance Tax Fund

Fund 07 Motor Fuel Tax Fund

Fund 13 Hotel Motel Tax Fund

Fund 14 Commuter Parking Fund

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 04 - FIRE FUND						
REVENUES						
CHARGES FOR SERVICES						
04-0000-5-632000	DONATIONS	53,027	4,113	1,200	3,400	3,400
04-0000-5-642000	SODA MACHINE REVENUE	1,093	164			
	CHARGES FOR SERVICES	54,120	4,277	1,200	3,400	3,400
TOTAL REVENUES		54,120	4,277	1,200	3,400	3,400
APPROPRIATIONS						
COMMODITIES						
04-0000-5-726000	ANTIQUE FIRE TRUCK REPAIRS			2,000		2,000
	FIRE TRUCK REPAIRS				0	2,000
04-0000-5-799000	EMS SUPPLIES	46,728	6,711	6,000	9,000	6,000
	MEDICAL EQUIPMENT PURCHASES				9,000	6,000
	COMMODITIES	46,728	6,711	8,000	9,000	8,000
TOTAL APPROPRIATIONS		46,728	6,711	8,000	9,000	8,000
NET OF REVENUES/APPROPRIATIONS - FUND 04		7,392	(2,434)	(6,800)	(5,600)	(4,600)

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 05 - FOREIGN FIRE INSURANCE TAX						
REVENUES						
05-0000-0-617000	FOREIGN FIRE TAX	49,655	51,043	45,000	51,567	50,000
05-0000-0-690000	INTEREST REVENUE	88	375	170	350	220
		49,743	51,418	45,170	51,917	50,220
TOTAL REVENUES		49,743	51,418	45,170	51,917	50,220
APPROPRIATIONS						
05-0000-0-790000	FIRE FIGHTING/EMER MED EQUIP	21,883	63,462	90,000	90,000	51,000
		21,883	63,462	90,000	90,000	51,000
TOTAL APPROPRIATIONS		21,883	63,462	90,000	90,000	51,000
NET OF REVENUES/APPROPRIATIONS - FUND 05		27,860	(12,044)	(44,830)	(38,083)	(780)

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 07 - MOTOR FUEL TAX FUND						
REVENUES						
07-0000-0-624000	TAX/SURCHARGE	519,635	514,914	523,111	521,909	523,111
	IML ESTIMATE \$25.75 * 20,315				521,909	523,111
07-0000-0-690000	INTEREST REVENUE	841	4,762	3,000	11,000	5,000
		520,476	519,676	526,111	532,909	528,111
TOTAL REVENUES		520,476	519,676	526,111	532,909	528,111
APPROPRIATIONS						
07-0000-0-716000	MAINT STREETS & ALLEYS	3,320				
07-0000-0-738000	ASPHALT RESURFACING	597,300				1,370,000
	CONSTRUCTION ENGINEERING: W. GOLF ROAD (BUTTERFIELD TO MILWAUKEE) (FAU 80/20)				0	226,000
	CONSTRUCTION: W. GOLF ROAD (BUTTERFIELD TO MILWAUKEE) (FAU 80/20) LOCAL SHARE				0	305,000
	PHASE I ENGINEERING: ROCKLAND ROAD BRIDGE REPLACEMENT				0	200,000
	PHASE 2 ENGINEERING: ROCKLAND ROAD RECONSTRUCTION (FAU 80/20) LOCAL SHARE				0	225,000
	PHASE 3 CONSTRUCTION ROCKLAND ROAD RECONSTRUCTION (FAU 80/20) LOCAL SHARE				0	289,000
	PHASE 3 CONSTRUCTION ENGINEERING: ROCKLAND ROAD RECONSTRUCTION (FAU 80/20) I				0	75,000
	DESIGN AND SURVEY FOR 2019 ROAD REHAB PROGRAM				0	50,000
	GL # FOOTNOTE TOTAL:					1,370,000
		600,620				1,370,000
TOTAL APPROPRIATIONS		600,620				1,370,000
NET OF REVENUES/APPROPRIATIONS - FUND 07		(80,144)	519,676	526,111	532,909	(841,889)

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 13 - HOTEL/MOTEL TAX FUND						
REVENUES						
13-0000-0-601000	HOTEL MOTEL TAX	349,995	358,093	352,000	352,000	350,000
13-0000-0-625000	LCCF CONTRIBUTION-LIB DAYS	11,721	14,009	15,000	13,786	14,000
13-0000-0-645000	DOG DAYS FESTIVAL	675	11,050	10,000	13,275	
13-0000-0-690000	INTEREST REVENUE	557	1,730	800	3,500	2,000
13-0000-0-699000	MISCELLANEOUS REVENUES	2,100	3,250			
		365,048	388,132	377,800	382,561	366,000
TOTAL ESTIMATED REVENUES		365,048	388,132	377,800	382,561	366,000
APPROPRIATIONS						
13-0000-0-781000	ADLER CULTURAL CENTER	18,322	38,932	94,500	88,823	32,500
	HVAC MAINTENANCE, REPAIR				2,000	2,000
	GENERAL MAINTENANCE,PAINTING,POWERWASH:SILLS [SEE AMERP BELOW]				0	1,000
	FIRE EXTINGUISHER, ALARM MAINTENANCE				1,500	500
	PEST CONTROL				1,500	2,000
	MISC REPAIRS				2,000	2,000
	ADLER MUSEUM EXTERIOR REPAIRS PROJECT (AMERP)				69,450	0
	REPAIR/REPLACE HVAC AT S.GARDEN STUDIO				7,373	0
	BID DOCUMENTS				5,000	0
	CONTRACTUAL SERVICES (FAC MGR)				0	25,000
	GL # FOOTNOTE TOTAL:				88,823	32,500
CONTRACTUAL		18,322	38,932	94,500	88,823	32,500
13-0000-0-701000	LIBERTYVILLE DAYS COSTS	20,368	23,643	28,000	20,979	25,000
13-0000-0-713000	DOWNTOWN BEAUTIFICATION	41,149	31,361	67,475	67,475	71,945
	SIDEWALK CLEANING (18/19 PRICE INCREASE BASED ON QUOTE FROM CHICAGO POWER CL				4,000	8,935
	IRRIGATION REPAIRS				170	170
	TREE GRATE REPLACEMENT (11 GRATES IN EACH)				6,985	4,000
	LANDSCAPE/STREETSCAPE MAINT				5,000	5,100
	DOWNTOWN FLOWER PLANTING				12,825	13,025
	TREE REPLACEMENT				3,000	3,000
	GARBAGE CAN REPAIR & REHABILITATION				2,000	1,000
	ROSE GARDEN SPRAYING & SUPPLIES				6,625	6,725
	BENCH REPAIR (18/19 - 2 @ \$1500 EACH)				2,810	3,000
	SNOW REMOVAL-CONTRACT FOR DOWNTOWN CLEANUP				23,000	23,000
	VILLAGE ENTRANCE SIGN BEDS				1,060	1,075
	SCHOOL STREET (ADD-ON JULY 2017)				0	785
	MANCHESTER SQUARE (ADD-ON SPRING 2018)				0	410
	MILWAUKEE AVE STREETSCAPE UPGRDED ALLEY MAINTENANCE				0	1,720
	GL # FOOTNOTE TOTAL:				67,475	71,945
13-0000-0-720000	COOK HOUSE	61,955	7,120	56,700	48,504	63,250
	NORTHSHORE GAS				1,500	1,500
	HVAC MAINTENANCE				1,000	1,500
	MISCELLANEOUS				4,000	4,000
	FIRE EXTINGUISHER				125	200
	PEST CONTROL				1,200	1,350
	ALARM & TELEPHONE				1,000	1,000
	JANITORIAL SERVICE				500	1,200
	COOK MUSEUM EXTERIOR REPAIRS [CMER-HOUSE]				26,279	0
	COOK MUSEUM EXTERIOR REPAIRS [CMER-RAMP]				12,900	0
	CONTRACTUAL SERVICES (FAC MGR)				0	12,500
	REPLACE WINDOWS IN LINK TO LIBRARY				0	40,000
	GL # FOOTNOTE TOTAL:				48,504	63,250
13-0000-0-745000	DOG DAYS FESTIVAL	4,484	8,810	10,000	12,760	
13-0000-0-750000	MAINSTREET LIBERTYVILLE	10,000	10,000	10,000		10,000

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
13-0000-0-755000	BANNER PROGRAM	1,883				16,000
13-0000-0-757000	VILLAGE BAND	2,998	2,492	3,000	3,000	3,000
	BAND DIRECTOR				2,000	2,000
	BAND SUPPLIES & EXPENSES				1,000	1,000
	GL # FOOTNOTE TOTAL:				3,000	3,000
13-0000-0-759000	TOURISM PROMOTIONS	22,573	24,313	25,570	25,195	56,400
	LCVB KIOSK/MAP/GUIDE/SOCIAL MEDIA CAMPAIGN				8,300	8,700
	DINING GUIDE PRINTING				5,400	5,600
	GLMV MAP/GUIDE/MAGAZINE				695	700
	HOTEL BROCHURE RACK SPACE				6,400	6,400
	60048 PROMOTIONS (CLINGS, HOLIDAY ADS, FLYERS, ETC)				3,000	3,000
	GREAT LAKES ADVERTISING				1,400	1,500
	OTHER TOURISM EFFORTS				0	500
	ADDITIONAL DINING PROMOTION				0	30,000
	GL # FOOTNOTE TOTAL:				25,195	56,400
13-0000-0-760000	L C CONVENTION/VISITORS BUREAU	10,000	11,500	11,500		11,500
13-0000-0-761000	SPECIAL EVENTS	27,053	15,465	24,825	25,826	18,200
	HOLIDAY ON THE SQUARE GARLAND & BOWS				1,910	4,000
	HOLIDAY WREATHS & GARLAND				12,600	12,600
	MEMORIAL DAY EVENT- TENT & PROGRAM PRINTING				722	800
	MUSIC LICENSE				759	800
	REPLACEMENT HOLIDAY DECORATIONS				9,835	0
	GL # FOOTNOTE TOTAL:				25,826	18,200
13-0000-0-762000	CIVIC CENTER	44,459	23,758	168,398	163,349	160,650
	ROOF REPAIR/REPLACEMENT				1,000	1,000
	ELEVATOR MAINTENANCE				1,600	1,650
	FIRE SPRINKLER/EXTINGUISHER/ALARMS MAINTENANCE				900	1,000
	EXTERIOR MAINTENANCE & PAINTING				1,000	1,000
	GENERATOR MAINTENANCE, SUPPLIES				1,000	1,000
	PLUMBING, ELECTRICAL, MISC. REPAIRS				3,000	3,000
	HVAC MAINTENANCE, INSPECTIONS				3,267	3,000
	MISCELLANEOUS, UTILITIES, FLAGS(240), OTHER				3,500	4,000
	REPAIR/REPLACE FLAT ROOF PER BIDS				100,911	0
	REPAIR/REPLACE 'A' ROOM WINDOWS				10,000	0
	REPAIR/REPLACE FRONT ENTRY DOOR, FRAME & TRIM				7,171	0
	REPAIR/REPLACE BSMT HVAC PER ART KOPP DESIGN				30,000	0
	CONTRACTUAL SERVICES (FAC MGR)				0	25,000
	REPLACE 14 WINDOWS ON EAST & SOUTH FACADES				0	120,000
	GL # FOOTNOTE TOTAL:				163,349	160,650
13-0000-0-763000	BAD DEBT EXPENSE		3,355			
13-0000-0-770000	SPORTS COMPLEX MARKETING	53,183	48,801	56,900	56,500	40,000
		300,105	210,618	462,368	423,588	475,945
TOTAL APPROPRIATIONS		318,427	249,550	556,868	512,411	508,445
NET OF REVENUES/APPROPRIATIONS - FUND 13		46,621	138,582	(179,068)	(129,850)	(142,445)

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 14 - COMMUTER PARKING FUND						
REVENUES						
INTERGOVERNMENTAL						
14-0000-0-671000	CONVENIENCE PASS-PRAIRIE XING	66,255	73,630	67,000	66,667	67,000
INTERGOVERNMENTAL		66,255	73,630	67,000	66,667	67,000
CHARGES FOR SERVICES						
14-0000-0-665000	DOWNTOWN STATION - PERMIT FEES	156,241	170,965	168,000	169,000	169,000
14-0000-0-666000	DOWNTOWN STATION - DAILY FEES	24,866	35,242	28,000	35,000	35,000
14-0000-0-667000	NORTH CENTRAL STATION (137)	22,663	25,326	24,000	24,000	24,000
14-0000-0-668000	PRAIRIE CROSSINGS ST. (HARRIS)	92,557	102,535	96,000	95,000	95,000
14-0000-0-670000	DAILY ENVELOPE FEE	21,103	24,456	24,000	23,626	24,000
CHARGES FOR SERVICES		317,430	358,524	340,000	346,626	347,000
14-0000-0-688000	NET APPR/DEPR FAIR MKT VALUE	1,412	405			
14-0000-0-690000	INTEREST REVENUE	7,024	9,696	4,500	11,000	7,500
		8,436	10,101	4,500	11,000	7,500
TOTAL REVENUES		392,121	442,255	411,500	424,293	421,500
APPROPRIATIONS						
SALARIES & WAGES						
14-0000-1-701000	SALARIES	109,185	100,077	115,803	98,715	97,580
SALARIES & WAGES		109,185	100,077	115,803	98,715	97,580
EMPLOYEE BENEFITS						
14-0000-2-720000	INSURANCE	14,876	2,507	15,608	14,052	17,492
14-0000-2-747000	UNEMPLOYMENT BENEFITS		5,840			
14-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	14,129	13,099	15,247	12,397	12,802
14-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	8,022	7,310	8,859	6,865	7,465
EMPLOYEE BENEFITS		37,027	28,756	39,714	33,314	37,759
CONTRACTUAL						
14-0000-3-721000	INTERGOVMTAL RISK MGMT AGENCY	11,067	10,961	10,418	10,418	
14-0000-3-729000	SOFTWARE MAINTENANCE	18,637	16,027	17,238	17,200	16,800
TOTAL PARKING SOLUTIONS SUPPORT					0	11,500
CARDINAL TICKETRAK SOFTWARE SUPPORT					0	5,300
GL # FOOTNOTE TOTAL:						16,800
14-0000-3-730000	RENTAL OF LAND	6,600	6,600	6,600	6,600	6,600
CONTRACTUAL		36,304	33,588	34,256	34,218	23,400
UTILITIES						
14-0000-4-708000	ELECTRICITY	6,022	6,561	6,500	4,600	6,000
14-0000-4-710000	PHONE	2,459	2,553	2,485	2,772	2,750
UTILITIES		8,481	9,114	8,985	7,372	8,750
COMMODITIES						
14-0000-5-706000	MATERIALS AND SUPPLIES	2,533	5,496	2,000	6,500	4,800
PARKING CITATIONS, ENVELOPES, TAGS					4,750	4,800
ANTENNA REPAIR					1,750	0
GL # FOOTNOTE TOTAL:					6,500	4,800
14-0000-5-722000	POSTAGE	155	31			
14-0000-5-736000	CREDIT CARD FEES	13,190	15,547	14,200	14,768	15,600
14-0000-5-750000	REFUNDS	1,204	1,740	1,000	2,000	2,000
14-0000-5-761000	BAD DEBT EXPENSE		17,096			
COMMODITIES		17,082	39,910	17,200	23,268	22,400

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
CAPITAL						
14-0000-6-790000	CAPITAL OUTLAYS			7,250	7,250	5,000
14-0000-6-791000	DOWNTOWN STATION IMPROVEMENT		44,550	1,200,000	50,000	1,200,000
14-0000-6-792000	PRAIRIE CROSSING STATION IMPROVEMENT			365,000	340,000	57,500
	WISCONSIN CENTRAL SOUTH LOT				340,000	0
	ENGINEERING DESIGN/BIDDING DOCUMENTS-PRAIRIE CORSSING METRA STATION NORTH F				0	57,500
	GL # FOOTNOTE TOTAL:				340,000	57,500
CAPITAL			44,550	1,572,250	397,250	1,262,500
REPAIRS & MAINTENANCE						
14-0000-7-713000	MAINTENANCE GROUNDS	72,531	75,077	112,385	119,123	149,291
	PRAIRIE CROSSING LANDSCAPE MAINT				13,090	13,300
	DOWNTOWN COMMUTER LANDSCAPE MAINT				2,980	3,025
	SNOW PLOWING				50,000	60,000
	JANITORIAL SERVICES, 3 STATIONS.				41,868	42,766
	OTHER, MISC BLDG MAINTENANCE, (2016-REPLACE SPLITRAIL FENCE)				1,000	2,000
	REPLACEMENT TRASH RECEPTACLES				1,200	1,200
	PEST CONTROL				300	1,000
	HVAC & ALARM				600	1,000
	TURFGRASS RESTORATION				8,085	0
	ROOF AND WALL REPAIRS				0	25,000
	GL # FOOTNOTE TOTAL:				119,123	149,291
REPAIRS & MAINTENANCE		72,531	75,077	112,385	119,123	149,291
TOTAL APPROPRIATIONS		280,610	331,072	1,900,593	713,260	1,601,680
NET OF REVENUES/APPROPRIATIONS - FUND 14		111,511	111,183	(1,489,093)	(288,967)	(1,180,180)

Debt Service Funds

Debt Service Funds

Fund 08 General Bond & Interest Fund

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 08 - GENERAL BOND & INTEREST						
REVENUES						
08-0000-0-601000	TAXES	1,205,375	1,561,389	1,580,358	1,593,667	1,603,608
08-0000-0-690000	INTEREST REVENUE	309	1,230	700	2,500	2,500
		1,205,684	1,562,619	1,581,058	1,596,167	1,606,108
TOTAL REVENUES		1,205,684	1,562,619	1,581,058	1,596,167	1,606,108
APPROPRIATIONS						
08-0000-0-795000	PRINCIPAL PAYMENTS	745,000	970,000	1,045,000	1,045,000	1,095,000
08-0000-0-796000	INTEREST PAYMENTS	455,733	578,344	535,358	535,358	508,608
08-0000-0-797000	PAYING AGENT FEES	1,606	2,356	2,500	2,356	2,500
		1,202,339	1,550,700	1,582,858	1,582,714	1,606,108
TOTAL APPROPRIATIONS		1,202,339	1,550,700	1,582,858	1,582,714	1,606,108
NET OF REVENUES/APPROPRIATIONS - FUND 08		3,345	11,919	(1,800)	13,453	

Capital Projects Funds

Capital Projects Funds

Fund 09 Tax Increment Financing District #1

Fund 12 Impact Fee Fund

Fund 40 Project Fund

Fund 41 Road Bond Fund

Fund 42 Building Fund

Fund 45 Park Improvement Fund

Fund 46 Public Building Improvement Fund

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 09 - TAX INCREMENT FIN DIST #1						
REVENUES						
09-0000-0-609000	PROPERTY TAXES	3,374,189	3,664,442	3,675,000	3,786,396	3,800,000
09-0000-0-690000	INTEREST REVENUE	13,695	9,706	4,000	5,000	3,000
09-0000-0-698000	BOND PROCEEDS		5,000,000			
		3,387,884	8,674,148	3,679,000	3,791,396	3,803,000
TOTAL REVENUES		3,387,884	8,674,148	3,679,000	3,791,396	3,803,000
APPROPRIATIONS						
CONTRACTUAL						
09-0000-0-728000	CONSULTING SERVICES		20,000			
	CONTRACTUAL		20,000			
09-0000-0-776000	PARKING IMPROVEMENTS	781,067	9,046,993	970,000	283,341	170,000
	CHURCH STREET PARKING STRUCTURE - CARRYOVER				283,341	0
	CHURCH STREET PARKING STRUCTURE SIGNAGE				0	60,000
	EAST PARKING LOT RESURFACING				0	110,000
	GL # FOOTNOTE TOTAL:				283,341	170,000
09-0000-0-795000	LAND ACQUISITION		38,818			
09-0000-0-796000	INTEREST PAYMENTS			138,051	138,024	101,000
09-0000-0-797000	PRINCIPAL PAYMENTS			767,691	767,716	865,000
09-0000-0-798000	TIF SURPLUS REBATE	2,361,932	2,565,110	2,572,500	2,650,478	2,660,000
09-0000-0-799000	MISCELLANEOUS	4,950	7,095	7,000	7,000	7,000
		3,147,949	11,658,016	4,455,242	3,846,559	3,803,000
TOTAL APPROPRIATIONS		3,147,949	11,678,016	4,455,242	3,846,559	3,803,000
NET OF REVENUES/APPROPRIATIONS - FUND 09		239,935	(3,003,868)	(776,242)	(55,163)	

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 12 - IMPACT FEE FUND						
REVENUES						
12-0000-0-601000	TAXES	435,000				
12-0000-0-602000	SIDEWALK IMPACT FEE	9,236	15,818		8,753	
12-0000-0-603000	AFFORDABLE HOUSING FEE				77,857	
		444,236	15,818		86,610	
TOTAL REVENUES		444,236	15,818		86,610	
NET OF REVENUES/APPROPRIATIONS - FUND 12		444,236	15,818		86,610	

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 40 - PROJECT FUND						
REVENUES						
INTERGOVERNMENTAL						
40-0000-0-671000	TELECOM IMF FEE	203,526	190,065	200,000	163,350	160,000
INTERGOVERNMENTAL		203,526	190,065	200,000	163,350	160,000
TRANSFERS						
40-0000-0-691000	TRANSFER GENERAL FUND	1,500,000		180,192	208,426	300,000
TRANSFERS		1,500,000		180,192	208,426	300,000
40-0000-0-626000	VEHICLE LICENSE	404,978	379,534	405,000	380,000	380,000
40-0000-0-676000	GRANTS		30,000		19,195	
40-0000-0-684000	FEDERAL/STATE REIMBURSEMENT				101,368	
40-0000-0-690000	INTEREST REVENUE	1,240	2,993	500	8,000	3,000
40-0000-0-699000	MISCELLANEOUS	2,384	23,191	2,500	2,500	2,500
		408,602	435,718	408,000	511,063	385,500
TOTAL REVENUES		2,112,128	625,783	788,192	882,839	845,500
APPROPRIATIONS						
CONTRACTUAL						
40-0000-0-781000	ENGINEERING FAU PROJECTS	194,793	1,056	625,620	372,588	20,760
	4TH, RED TOP, GREENTREE: PHASE 2 ENGINEERING				4,763	0
	4TH, RED TOP, GREENTREE: PHASE 3 CONSTRUCTION				91,377	20,760
	ROCKLAND ROAD: PHASE 1 ENGINEERING (80/20 SHARE)				11,993	0
	ROCKLAND ROAD: PHASE 2 ENGINEERING (80/20 SHARE)				100,000	0
	GOLF ROAD RESURFACING - PHASE II ENGINEERING				101,455	0
	ROCKLAND BRIDGE				63,000	0
	GL # FOOTNOTE TOTAL:				372,588	20,760
40-0000-3-705000	CONTRACTUAL SERVICES					140,000
	COMPREHENSIVE PLAN				0	140,000
CONTRACTUAL		194,793	1,056	625,620	372,588	160,760
CAPITAL						
40-0000-0-768000	STREETSCAPE IMPROVEMENTS	18,705	27,134	30,000	30,000	
	DOWNTOWN CROSSWALK REPAIRS				30,000	0
40-0000-0-773000	ANNUAL ROAD IMPROVEMENT PRGM	881,855	394,216	225,000	225,000	
	PAVEMENT PATCHING				150,000	0
	THERMOPLASTIC PAVEMENT MARKING				40,000	0
	CRACK SEALING BY CONTRACT				35,000	0
	GL # FOOTNOTE TOTAL:				225,000	
40-0000-0-774000	STORM SEWER IMPROVEMENTS	55,636	185,152	300,000	125,000	800,000
	INTERLAKEN RIDGE SPILLWAY				25,000	0
	STORMWATER MANAGEMENT PLAN				100,000	175,000
	ENGINEERING: SUPPLEMENTAL STORM SEWER AT NICHOLAS DOWDEN PARK - SOUTH (REPI				0	65,000
	CONSTRUCTION: SUPPLEMENTAL STORM SEWER AT NICHOLAS DOWDEN PARK - SOUTH (RE				0	425,000
	ENGINEERING: CHARLES BROWN RESERVOIR RESTORATION PROJECT				0	100,000
	WILSHIRE COURT BASIN GRADING REPAIRS				0	35,000
	GL # FOOTNOTE TOTAL:				125,000	800,000
40-0000-0-775000	STREETLIGHT REPLACEMENT	27,423	32,282	40,000	35,000	35,000
40-0000-0-784000	SIDEWALKS AND BIKE PATHS	62,651	62,881	125,000	125,000	20,000
	SIDEWALKS				125,000	0
	CONSTRUCTION: NORTH SHORE BIKE PATH CONNECTION/CLCJAWA PROPERTY				0	15,000
	LEGAL/SURVEY SERVICES: NORTH SHORE BIKE PATH CONNECTION/CLCJAWA PROPERTY				0	5,000
	GL # FOOTNOTE TOTAL:				125,000	20,000
CAPITAL		1,046,270	701,665	720,000	540,000	855,000

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
40-0000-0-761000	BAD DEBT EXPENSE		2,236			
40-0000-0-782000	BRIDGE REPAIR & REPLACEMENT	6,200	6,510	35,000	35,000	25,000
	ROCKLAND ROAD BRIDGE REPLACEMENT - PHASE I ENGINEERING				35,000	0
	ROCKLAND ROAD AND LAKE STREET BRIDGE INSPECTIONS				0	5,000
	BULL CREEK PEDETRIAN BRIDGE REPAIR				0	20,000
	GL # FOOTNOTE TOTAL:				35,000	25,000
40-0000-0-789000	PETERSON ROAD CORRIDOR	23,897	3,391	90,000	90,000	
	PETERSON ROAD STREETScape				90,000	0
40-0000-0-792000	PUBLIC WORKS BUILDING			350,000	85,000	335,000
	SALT DOME				85,000	335,000
40-0000-0-799000	MISCELLANEOUS	54,935	18,195	19,500	19,500	19,500
	STICKER DECALS				3,000	3,000
	VEHICLE FORMS PRINTING				10,000	10,000
	POSTAGE FOR STICKERS				6,500	6,500
	GL # FOOTNOTE TOTAL:				19,500	19,500
		85,032	30,332	494,500	229,500	379,500
TOTAL APPROPRIATIONS		1,326,095	733,053	1,840,120	1,142,088	1,395,260
NET OF REVENUES/APPROPRIATIONS - FUND 40		786,033	(107,270)	(1,051,928)	(259,249)	(549,760)

Capital Projects

2018/19 Goals

1. Golf Road FAU Resurfacing Project: Obtain IDOT approval of Phase II (final design) engineering for the milling and resurfacing of Golf Road between Milwaukee Avenue to Butterfield Road. Construction is anticipated to occur in 2018 and will be eligible for 80% Federal funding.
2. Rockland Road FAU Reconstruction Project: Continue with the Phase II engineering for the reconstruction of Rockland Road between Milwaukee Avenue and Riverside Drive. Construction is anticipated to occur in 2019 and will also be eligible for 80% Federal funding.
3. Rockland Road Bridge Replacement Project: Advance into the initial Phase I (preliminary engineering design) for the reconstruction of the bridge structure along Rockland Road over the Des Plaines River. The full design process is estimated to take a couple of years and construction is anticipated to occur in 2021/22.
4. Road Referendum Rehabilitation Program: Extend into a sixth year of the Village's accelerated road rehabilitation program that is funded by the 2012 referendum. This shall be the last year of the program and it is anticipated to include the rehabilitation of approximately 4 miles of streets.
5. In-House Resident Engineering: Provide in-house Resident Engineering services for the construction phase of the Road Rehabilitation project. This is a service that has been outsourced historically. Due to the reconfiguration of staff responsibilities, the Senior Project Engineer can be allocated as a full-time resident engineer for the 2018/19 construction season.

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 41 - ROAD BOND FUND						
REVENUES						
41-0000-0-690000	INTEREST REVENUE	25,532	44,798		32,000	15,000
41-0000-0-695000	BOND ISSUE PREMIUM	45,176				
41-0000-0-698000	BOND PROCEEDS	5,000,000				
41-0000-0-699000	MISCELLANEOUS REVENUES		9,964		2,148	
UNCLASSIFIED		5,070,708	54,762		34,148	15,000
TOTAL REVENUES		5,070,708	54,762		34,148	15,000
APPROPRIATIONS						
CONTRACTUAL						
41-0000-0-728000	BOND ISSUANCE COSTS	42,467				
CONTRACTUAL		42,467				
COMMODITIES						
41-0000-5-761000	BAD DEBT EXPENSE		63,301			
COMMODITIES			63,301			
CAPITAL						
41-0000-0-768000	STREETSCAPE IMPROVEMENTS					40,000
	DOWNTOWN BRICK PAVER REPAIRS				0	40,000
41-0000-0-773000	ANNUAL RD IMPROVEMENT PROGRAM					225,000
	PAVEMENT PATCHING				0	150,000
	PAVEMENT MARKING				0	40,000
	CRACK SEALING				0	35,000
	GL # FOOTNOTE TOTAL:					225,000
41-0000-0-784000	SIDEWALKS AND BIKE PATHS					195,000
41-0000-6-773000	ROAD REHABILITATION	3,077,281	4,293,170	3,890,000	3,403,837	2,128,000
	CCDD ENGINEERING SERVICE					
	CONSTRUCTION COORDINATOR				36,742	0
	CRACK SEALING-NEW PAVEMENT				50,000	0
	17/18: PAVEMENT REHABILITATION - DESIGN & CONST ENGINEERING					
	17/18: PAVEMENT REHABILITATION - DESIGN & CONSTRUCTION ENGINEERING				206,110	0
	17/18: PAVEMENT REHABILITATION - CONSTRUCTION				3,000,000	0
	2018 CONSTRUCTION MATERIALS TESTING				10,985	0
	PAVEMENT PATCHING				100,000	0
	18/19 PAVEMENT REHABILITATION - CONSTRUCTION				0	2,100,000
	18/19 CONSTRUCTION MATERIALS TESTING				0	28,000
	GL # FOOTNOTE TOTAL:				3,403,837	2,128,000
CAPITAL		3,077,281	4,293,170	3,890,000	3,403,837	2,588,000
TOTAL APPROPRIATIONS		3,119,748	4,356,471	3,890,000	3,403,837	2,588,000
NET OF REVENUES/APPROPRIATIONS - FUND 41		1,950,960	(4,301,709)	(3,890,000)	(3,369,689)	(2,573,000)

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 42 - BUILDING FUND						
TRANSFERS						
42-0000-0-691000	TRANSFER GENERAL FUND					700,000
TRANSFERS						700,000
TOTAL REVENUES						700,000
NET OF REVENUES/APPROPRIATIONS - FUND 42						700,000

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 45 - PARK IMPROVEMENT FUND						
REVENUES						
45-0000-0-654000	PARK IMPACT FEES	22,808	299,882		120,000	100,000
45-0000-0-686000	BUY A BRICK		6,325		4,125	
45-0000-0-687000	SALE OF ASSETS	1,900,000				
45-0000-0-690000	INTEREST REVENUE	22,741	8,642	200	12,000	8,500
45-0000-0-699000	MISCELLANEOUS	5,100	3,440	4,500	500	500
		1,950,649	318,289	4,700	136,625	109,000
TOTAL ESTIMATED REVENUES		1,950,649	318,289	4,700	136,625	109,000
APPROPRIATIONS						
CONTRACTUAL						
45-0000-3-728000	CONSULTING SERVICES					20,000
	PARKS MASTER PLAN				0	20,000
CONTRACTUAL						
45-0000-0-782000	PARK IMPROVEMENT COSTS	116,264	161,052	718,405	598,060	475,000
	BUY A BRICK PROGRAM - COOK PARK				24,060	0
	HOCKEY RINK RELOCATION				356,000	80,000
	RESURFACE ALL TENNIS COURTS/INLINE COURT/BASKETBALL COURT				0	110,000
	POOL HEATERS				0	50,000
	ADLER POOL SLIDES				0	35,000
	PARK IMPROVEMENTS				218,000	200,000
	GL # FOOTNOTE TOTAL:				598,060	475,000
45-0000-0-788000	TRANSFER TO SPORTS COMPLEX	311,150	232,000	225,000		
45-0000-0-791000	TRANSFER SALES TAX BOND FUND	216,720				
45-0000-0-799000	MISCELLANEOUS	331,087				
		975,221	393,052	943,405	598,060	475,000
TOTAL APPROPRIATIONS		975,221	393,052	943,405	598,060	495,000
NET OF REVENUES/APPROPRIATIONS - FUND 45		975,428	(74,763)	(938,705)	(461,435)	(386,000)

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 46 - PUBLIC BUILDING IMPROVEMENT FD						
REVENUES						
TRANSFERS						
46-0000-0-691000	TRANSFER GENERAL FUND	85,000	85,000	265,193	265,193	300,000
	TRANSFERS	85,000	85,000	265,193	265,193	300,000
46-0000-0-690000	INTEREST REVENUE	222	261			
		222	261			
TOTAL ESTIMATED REVENUES		85,222	85,261	265,193	265,193	300,000
APPROPRIATIONS						
46-0000-0-790000	VILLAGE HALL	4,252	5,354	42,500	60,154	200,000
	ENGINEERING DESIGN OF HVAC/BID SPEC				8,500	0
	REPAIR/REPLACE EXTERIOR FASCIA & TRIM				5,000	0
	PAINT EXTERIOR TRIM & METAL ROOF				10,644	0
	REPLACE STAIRWAY CEILING TILES DEFERRED FOR CLOCK REPAIR SCAFFOLD				3,600	0
	REPLACE DOORS				9,410	0
	CHAIR REPLACEMENTS				15,000	0
	NEW HVAC SYSTEM				0	200,000
	NEW SECURITY SYSTEM				8,000	0
	GL # FOOTNOTE TOTAL:				60,154	200,000
46-0000-0-794000	FIRE STATIONS	46,506	159,611	13,500	13,000	162,500
	STATION 2 ROOF PROJECT				0	89,000
	STATION 1 TRAINING ROOM IMPROVEMENTS				0	25,500
	6 BAY DOORS				0	48,000
	GL # FOOTNOTE TOTAL:					162,500
46-0000-0-795000	SCHERTZ MUNICIPAL BUILDING	48,260	29,301	122,800	110,423	46,500
	CHAIRS FOR COMMUNITY DEVELOPMENT				1,500	1,500
	TUCKPOINT/CAULK STONE FASCIA				17,100	0
	UPGRADE PD LOCKER ROOM EXHAUST SYSTEM				4,100	0
	PAINT BUILDING EXTERIOR				7,980	0
	FOUR DRAWER LATERAL FILE CAB. FOR ECON DEV OFFICE				800	0
	REPLACE HVAC RTU #7 AT POLICE [NEEDED TO REPLACE FAILED RTU #9]				9,517	25,000
	REPLACE CARPET: PD INVESTIGATIONS OFFICE & LOCKER ROOM				2,000	0
	REPLACE CARPET: PD ADMIN CORRIDOR				4,000	0
	REPLACE CARPET: PD PRIVATE OFFICES				10,000	0
	REPLACE CARPET: CD COMMON AREAS				10,000	20,000
	REPLACE (3) DRINKING FOUNTAINS W/BOTTLE FILLERS				3,426	0
	BLDG ACCESS/SECURITY SYSTEM				40,000	0
	GL # FOOTNOTE TOTAL:				110,423	46,500
		99,018	194,266	178,800	183,577	409,000
TOTAL APPROPRIATIONS		99,018	194,266	178,800	183,577	409,000
NET OF REVENUES/APPROPRIATIONS - FUND 46		(13,796)	(109,005)	86,393	81,616	(109,000)

**Enterprise Fund –
Water & Sewer Utility**

Enterprise Funds

Fund 20 Utility Fund

20-0000 Revenues

20-2020 Water Department

20-2021 Sewer Department

20-2022 Waste Water Treatment Plan

20-2023 Debt Service

20-2024 Capital Improvements

Utility Fund

2018/19 Goals

1. Sanitary Sewer Inflow & Infiltration (I & I) Program: Continue to identify sources of storm water and groundwater (I&I) that enter the sanitary sewer system and prioritize the list of locations. This year staff anticipates to complete flow monitoring and smoke testing work in Basin 11, which was an area that suffered major I & I issues during the significant rainfall events during the summer of 2017.
2. National Pollutant Discharge Elimination System Permit (NPDES) Stormwater Requirements: The Village shall continue to enforce mandates set forth by the IEPA to ensure that permit conditions will be met accordingly by good management practices, maintenance activities, plan review, design, construction and inspection procedures.
3. Water & Sewer Capital Improvement Projects: Complete the engineering on capital projects in water and sewer that have been identified as priorities. Prepare them for bidding and construction.
4. Master Stormwater Management Plan: Coordinate with our consultant, Christopher B. Burke Engineering, to complete the Village-Wide Master Stormwater Management Plan. The Plan will include approximately 15 flood reduction project locations and task to identify potential funding sources, one of which is the creation of a Stormwater utility.
5. WWTP Consolidation with Village of Mundelein: Continue to evaluate and reach a decision on the economic feasibility and logistics of consolidation wastewater treatment functions with the adjacent Mundelein plant.
6. WWTP Screw Pump (Headworks) Building: Harsh conditions of moisture and freezing has caused failure of the brickwork. Substantial repairs are planned for the building to correct this deficiency.
7. Dawes Street Lift Station Replacement: Due to its age, built in 1973, and increased flows from development and diversions from other areas, the existing station is overtaxed. The station will be replaced with upsized submersible pumps and a permanent on-site emergency generator.

WATER

The Water Fund accounts for the revenue and expense associated with providing potable water to Village residents. The water distribution function of the Public Works Department utilizes pump stations, storage tanks, purchased water and an extensive system of transmission and distribution lines to provide drinking water. In addition, water is provided for the use in fighting fires, irrigation and processing. Several wells are also maintained to provide an emergency source of water. The division monitors and maintains records on the use of water and responds to loss of service, low water pressure, and water usage questions.

The Central Lake County Joint Action Water Agency (CLCJAWA) treats and supplies raw water from Lake Michigan for distribution to member communities. The Village began receiving lake water from CLCJAWA in May of 1992.

<u>Performance Data</u>	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Projected 2018-19
<i>Output Measures</i>					
Water Supplied (mgd)	2.454	2.240	2.290	2.400	2.400
Water Main Breaks	25	18	25	20	22
Service Calls	4,262	2,698	2,874	4,000	1,500
Meters Replaced	110	120	147	140	100
Large Meters Tested	10	6	8	10	10
Number of Meters Converted to					
Radio Read	520	513	297	300	300
Utility Locates	2,500	3,884	3,839	4,200	4,000
<i>Effectiveness Measures</i>					
Water Main Replacements (l.f.)	5,520	4,000	4,500	10,000	5,000
New Water Mains Installed (miles)	0.00	1.00	0.00	0.00	0
Number of Service Connections	7,930	7,930	7,930	7,970	7,985
<i>Efficiency Measures</i>					
Water Rate per 1,000 gallons	\$6.14	\$6.20	\$6.40	\$6.40	\$7.50
Water Utility Accounts	7,573	7,581	7,590	7,611	7,600
No. of staff per no. of Village Water Accounts	1:1,262	1:1,263	1:1,265	1:1,522	1:1,520

SEWER

The Sewer Fund accounts for the income and expense associated with providing sanitary sewer services to Village residents. The Streets and Utilities and Wastewater Treatment functions of the Public Works Department maintains the sanitary sewer system including the care and upkeep of the lift stations, scheduled cleaning of manholes and scheduled cleaning of sewer mains. Typical services to Village residents include responding to inquiries regarding odors and sewer blockages.

<u>Performance Data</u>	Actual	Actual	Actual	Estimated	Projected
	2014-15	2015-16	2016-17	2017-18	2018-19
<i>Output Measures</i>					
Sewer Cleaned (l.f)	108,189	110,288	73,813	120,000	120,000
Manholes Repaired	55	40	35	20	25
Manholes Inspected	694	852	801	700	700
Sewer Televised (miles)	7.45	6.35	8.50	6.00	4.00
Lift Station Maintenance (hours)	1,160	1,350	1,350	1,350	
<i>Effectiveness Measures</i>					
Miles of Sanitary Sewer	95.20	95.20	95.20	95.20	95.20
Percentage of Sanitary Sewer Cleaned (miles)	21.52%	21.94%	14.68%	23.87%	23.87%
Sewer Blockages Reported by Customers	11	6	11	30	10
Sewer Blockages in Village Sewer Mains	7	6	3	4	4
<i>Efficiency Measures</i>					
Rate per 1,000 Gallons	\$4.01	\$4.01	\$4.13	\$5.27	5.27
Number of Staff per Mile of Sanitary Sewer	1:47.6	01:47.6	01:47.6	1:47.6	1:47.6

WASTEWATER TREATMENT

The Wastewater Treatment Plant (WWTP) staff are responsible to operate, inspect, maintain, and repair the Village Wastewater Treatment Plant to ensure compliance with EPA, NPDES, and Sludge Disposal permit requirements and to provide treatment which produces high quality effluent prior to its discharge into the Des Plaines River. The WWTP is also responsible for maintaining and operating 16 lift stations along with Charles Brown Park Storm Water Basin pumping facility. The staff also recommends improvements and equipment replacements, performs continuous lab testing to monitor plant effectiveness and maintains required records for all activities and effluent parameters.

<u>Performance Data</u>	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Projected 2018-19
<i>Output Measures</i>					
Wastewater Treated (Billion Gal/year)	1.127	1.300	1.26	1.49	1.42
Excess Flow MG	20	30	41	45	30
Remaining Treatment Allocation to Lake County and Green Oaks (gpd)	140,000	140,000	140,000	140,000	140,000
Work Orders Completed	1,450	1,500	1,442	1436	1,450
Lift Station Maintenance (hours)	1,443	1,400	1,104	1104	1200
Average Daily Flow Million gal/day	3.09	3.10	3.55	3.9	3.9
<i>Effectiveness Measures</i>					
Annual dry tons of biosolids hauled to agricultural land (Jan-Dec Calendar year) Per Sludge permit	275	310	398	310	300
Number of odor complaints	1	1	6	2	2
<i>Efficiency Measures</i>					
Number of staff per 1 million gallons of wastewater treated	0.62	0.62	0.71	0.78	0.78
Effluent Parameters (standard)					
BOD5 (10 mg/l)	1.80	2.00	2.30	2.40	3
TSS (12 mg/l)	2.60	3.00	3.00	3.10	3
Ammonia Nitrogen					
April-October (Avg. 1.5 mg/l)	0.36	0.40	0.31	0.64	0.5
November-February (Avg. 4.0 mg/l)	0.58	0.60	0.54	0.55	0.6
March (Avg. 2.4 mg/l)	0.72	0.80	0.24	0.14	0.5

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 20 - UTILITY FUND						
REVENUES						
MISCELLANEOUS						
20-0000-0-677000	DAMAGE TO VILLAGE PROPERTY	9,902			5,525	
MISCELLANEOUS		9,902			5,525	
20-0000-0-644000	WATER SALES	4,669,975	4,939,012	5,250,000	4,874,180	5,117,889
20-0000-0-645000	TANKER SALES	13,690	7,596	10,000	12,000	12,000
20-0000-0-646000	WATER SALES - PENALTIES	39,720	42,529	45,000	39,000	40,000
20-0000-0-647000	SEWER CHARGES	2,798,233	3,246,398	3,650,000	3,608,534	4,041,558
20-0000-0-648000	SEWER CHARGES - PENALTIES	25,098	29,540	26,500	26,500	28,500
20-0000-0-661000	WATER CONNECTION FEES	104,411	135,177	90,000	92,000	92,000
20-0000-0-662000	SEWER CONNECTION FEES	140,685	114,980	80,000	88,000	90,000
20-0000-0-663000	COUNTY SEWER CHARGE	447,338	486,883	546,834	560,000	560,000
20-0000-0-684000	METERS AND READOUTS	19,110	22,461	19,500	19,800	19,500
20-0000-0-688000	CHANGE IN FAIR MARKET VALUE	1,412	405			
20-0000-0-690000	INTEREST REVENUE	20,176	35,650	30,000	23,000	23,000
20-0000-0-695000	BOND ISSUE PREMIUM	10,215				
20-0000-0-696000	AMORTIZATION OF DEFERRED CELL TOWER	8,000	8,000			
20-0000-0-699000	MISCELLANEOUS REVENUES	14,928	2,555	3,900	1,000	1,000
		8,312,991	9,071,186	9,751,734	9,344,014	10,025,447
TOTAL REVENUES		8,322,893	9,071,186	9,751,734	9,349,539	10,025,447

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
APPROPRIATIONS						
DEBT SERVICE						
20-0000-9-793000	PENSION EXPENSE	164,287	774,578			
DEBT SERVICE		164,287	774,578			
Dept 2020 - WATER DEPARTMENT						
SALARIES & WAGES						
20-2020-1-701000	SALARIES - ADMINISTRATIVE	207,062	193,966	197,702	203,255	212,791
20-2020-1-702000	SALARIES - CLERICAL	160,816	188,014	187,527	162,663	159,194
20-2020-1-703000	SALARIES - ENGINEERING	88,235	91,520	92,515	104,175	126,814
20-2020-1-704000	SALARIES - MAINTENANCE	363,620	328,652	363,217	331,020	323,088
OVERTIME					0	12,500
SALARIES & WAGES		819,733	802,152	840,961	801,113	821,887
EMPLOYEE BENEFITS						
20-2020-2-720000	INSURANCE	90,277	94,880	107,651	90,947	94,782
20-2020-2-740000	SICK LEAVE BUY BACK		16,420			
20-2020-2-793000	EMPLOYER CONTRIBUTION IMRF	111,531	107,012	104,788	105,670	107,867
20-2020-2-794000	EMP CONTRIBUTION FICA/MEDICARE	60,030	57,422	61,706	57,972	62,875
EMPLOYEE BENEFITS		261,838	275,734	274,145	254,589	265,524
CONTRACTUAL						
20-2020-3-721000	INTERGOVMTAL RISK MGMT AGENCY	26,565	24,937	28,013	25,500	29,000
20-2020-3-728000	TECHNICAL SERVICES	97,767	81,628	67,825	63,615	175,090
RANDOM DRUG & ALCOHOL SCREEN FEES					605	605
SCADA SYSTEM MAIN					5,800	5,800
J.U.L.I.E. MEMBERSHIP FEES					5,500	6,000
UTILITY BILL PRINTING					8,500	8,500
CPR AND METRA RR XING FEES					1,100	1,100
OTHER INSPECTIONS (WATER TOWERS)					3,300	3,300
LEAK SURVEY -1/2 THE SYSTEM					19,950	20,000
FIRE HYDRANT SANDBLASTING AND PAINTING					10,000	10,000
TESTING AND REPAIR OF COMMERCIAL METER					2,500	2,500
ANNUAL AUDIOLOGY TESTING					360	360
SAMPLE ANALYSIS					6,000	9,000
WATER QUALITY REPORT PRINTING					0	3,500
FIRE HYDRANT FLOW TESTING					0	81,000
VALVE EXERCISE PROGRAM					0	22,000
WATER ATLAS PRINTING					0	1,300
AUTOCAD LICENSE (SPLIT WITH SEWER, STREETS, ENG)					0	125
GL # FOOTNOTE TOTAL:					63,615	175,090
CONTRACTUAL		124,332	106,565	95,838	89,115	204,090
UTILITIES						
20-2020-4-708000	ELECTRICITY	45,264	41,359	45,650	45,650	45,650
ELECTRICITY					45,650	45,650
20-2020-4-709000	NORTH SHORE GAS	3,907	4,514	5,000	5,000	5,000
GAS SERVICE					5,000	5,000
20-2020-4-710000	TELEPHONE	8,916	10,879	10,000	11,480	11,500
MONTHLY SBC					11,000	11,000
PHONE SERVICE					480	500
GL # FOOTNOTE TOTAL:					11,480	11,500
UTILITIES		58,087	56,752	60,650	62,130	62,150
COMMODITIES						
20-2020-5-706000	MATERIALS AND SUPPLIES	11,061	9,805	11,000	10,500	11,000
EQUIPMENT, TOOLS, SMALL					10,000	10,000
WATER BILLING SUPPLIES					500	1,000
GL # FOOTNOTE TOTAL:					10,500	11,000

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
20-2020-5-722000	POSTAGE	12,301	11,334	15,000	12,000	15,000
	WATER & SEWER BILL POSTAGE				12,000	15,000
20-2020-5-723000	OFFICE SUPPLIES	1,427	1,520	2,000	2,000	2,000
	OFFICE SUPPLIES				2,000	2,000
20-2020-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	6,795	6,469	7,295	7,093	7,595
	AWWA DUES FOR UTILITIES PERSONNEL				315	315
	SEMINARS, CONFERENCES FOR PDH/CEU - WATER LICENSES				600	600
	PROFESSIONAL DEVELOPMENT				1,100	1,100
	ISAWWA CONFERENCE (UTILITIES SUPERVISOR)				1,200	1,200
	ILCMA CONFERENCE (ADPW)				700	700
	APWA PWX				1,798	2,000
	MIDWEST ADVANCED PUBLIC SERVICE INSTITUTE (MAPSI) (S&U SUPT) (SPLIT WITH WATER)				600	600
	TARGET SOLUTIONS ONLINE TRAINING				480	480
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)				300	600
	GL # FOOTNOTE TOTAL:				7,093	7,595
20-2020-5-729000	METERS - NEW CONSTRUCTION	9,578	5,195	20,000	10,000	10,000
20-2020-5-736000	CREDIT CARD FEES	24,626	26,434	28,000	29,630	29,750
20-2020-5-752000	UNIFORMS	3,466	2,830	3,500	3,500	3,500
	PURCHASE OF UNIFORMS				1,500	1,500
	BOOTS, RAINWEAR, GLOVES, INSULATED COVERALLS				1,200	1,200
	T-SHIRTS & POLOS				450	450
	PRESCRIPTION SAFETY GLASSES				350	350
	GL # FOOTNOTE TOTAL:				3,500	3,500
20-2020-5-761000	BAD DEBT EXPENSE	340	52,078	2,000	350	2,000
	BAD DEBT EXPENSE				350	2,000
20-2020-5-791000	VEHICLE REPLACEMENT FUND FEES	43,750	48,960			82,912
20-2020-5-798000	PURCHASE OF WATER - CLCJAWA	2,128,046	2,230,656	2,203,000	2,189,800	2,247,336
	TELEPHONE, ELECTRIC/ MAINT FOR PETERSON CLCJAWA STRUCTURE				1,600	2,000
	WATER PURCHASE				2,060,000	2,245,336
	GL # FOOTNOTE TOTAL:				2,061,600	2,247,336
20-2020-5-799000	MISCELLANEOUS	714,682	279	4,500	2,000	2,000
	MISCELLANEOUS				2,000	2,000
COMMODITIES		2,956,072	2,395,560	2,296,295	2,266,873	2,413,093
CAPITAL						
20-2020-6-760000	DEPRECIATION	1,212,952	1,255,908			
20-2020-6-790000	CAPITAL OUTLAY		4,471			
	LAPTOP COMPUTER / UTILITY LOCATOR (50/50 WATER SEWER SPLIT)					
CAPITAL		1,212,952	1,260,379			
REPAIRS & MAINTENANCE						
20-2020-7-712000	MAINTENANCE BLDG AND GROUNDS	29,285	27,199	30,750	30,150	30,750
	GENERAL UPKEEP OF WATER FACILITIES				1,500	1,500
	CLEANING SERVICE				5,250	5,250
	S&U ROOF REPAIRS				1,000	1,000
	FIRE SYSTEM REPAIR (SPLIT WITH STREETS)				1,000	1,000
	S&U FACILITY OVERHEAD DOOR REPLACEMENT (SPLIT WITH STREETS)				4,000	4,000
	WATER TOWER CLEANING				5,400	6,000
	FENCE INSTALL (WINCHESTER TOWER, GARFIELD TOWER)				12,000	0
	WELL HOUSE DOORS AND WINDOWS				0	12,000
	GL # FOOTNOTE TOTAL:				30,150	30,750
20-2020-7-714000	MAINT MOTOR VEHICLE FEES	42,910	43,770	44,645	44,465	43,772
	FUEL AND MAINTENANCE					
20-2020-7-715000	MAINTENANCE OTHER EQUIPMENT	12,017	13,783	15,500	14,500	14,500
	PUMPS, VALVES, SCADA				7,000	7,000
	GENERATOR MAINTENANCE BY CONTRACT				7,000	5,000
	SAFETY EQUIPMENT				500	2,500
	GL # FOOTNOTE TOTAL:				14,500	14,500

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
20-2020-7-716000	MAINTENANCE WATER LINE	74,452	84,785	90,000	58,000	90,000
	REPAIRS & MAINTENANCE	158,664	169,537	180,895	147,115	179,022
TRANSFERS						
20-2020-8-789000	TECHNOLOGY EQUIP & REPLMT FEES	35,000	40,000	40,000	40,000	40,000
	TRANSFERS	35,000	40,000	40,000	40,000	40,000
Totals for Dept 2020 - WATER DEPARTMENT		5,626,678	5,106,679	3,788,784	3,660,935	3,985,766

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 2021 - SEWER DEPARTMENT						
SALARIES & WAGES						
20-2021-1-701000	SALARIES - ADMINISTRATIVE	137,276	139,520	142,548	146,200	174,708
20-2021-1-703000	SALARIES - ENGINEERING	73,682	76,734	77,796	87,630	103,490
20-2021-1-704000	SALARIES - MAINTENANCE	255,165	285,853	287,312	278,800	250,707
	SALARIES & WAGES	466,123	502,107	507,656	512,630	528,905
EMPLOYEE BENEFITS						
20-2021-2-720000	INSURANCE	45,882	45,887	46,262	45,885	47,077
20-2021-2-740000	SICK LEAVE BUY BACK	13,708	6,130			
20-2021-2-793000	EMPLOYER CONTRIBUTION IMRF	62,846	65,812	66,841	67,924	74,087
20-2021-2-794000	EMP CONTRIBUTION FICA/MEDICARE	34,106	36,968	37,401	37,758	39,570
	EMPLOYEE BENEFITS	156,542	154,797	150,504	151,567	160,734
CONTRACTUAL						
20-2021-3-721000	INTERGOVMTAL RISK MGMT AGENCY	24,346	24,001	28,013	25,000	17,000
20-2021-3-728000	TECHNICAL SERVICES	2,109	1,446	24,105	23,805	6,935
	RAILROAD CROSSING LEASE FEES: 12" WINCHESTER METRA RR				475	475
	PARK AVENUE FLOW METER MAINTENANCE SERVICES				17,500	0
	RANDOM DRUG & ALCOHOL SCREEN FEES				130	135
	OTHER TECHNICAL SERVICES				1,000	1,000
	ANNUAL FIRE EXTINGUISHER SERVICES				1,000	1,000
	ANNUAL AUDIOLOGY TESTING				200	200
	SELF ASSESSMENT AND ACCREDITATION SITE VISIT APPLICATION FEE				3,500	0
	APWA REACCREDITATION VISIT FEES				0	4,000
	AUTOCAD LICENSE (SPLIT WITH WATER, STREETS, ENG)				0	125
	GL # FOOTNOTE TOTAL:				23,805	6,935
	CONTRACTUAL	26,455	25,447	52,118	48,805	23,935
UTILITIES						
20-2021-4-707000	COUNTY SEWER SERVICE	603,604	607,681	610,000	610,000	615,000
	5,930 RCE (RESIDENTIAL CUSTOMER EQUIVALENT) @ \$8.64 PER MONTH				610,000	615,000
20-2021-4-708000	ELECTRICITY	19,198	20,065	18,000	16,908	18,000
20-2021-4-709000	NATURAL GAS	1,632	1,528	1,800	1,600	1,800
20-2021-4-710000	TELEPHONE	3,287	4,473	4,000	4,900	5,000
	UTILITIES	627,721	633,747	633,800	633,408	639,800
COMMODITIES						
20-2021-5-706000	MATERIALS AND SUPPLIES	4,208	2,964	4,700	4,700	4,700
	SEWER MATERIALS AND SUPPLIES				1,500	1,500
	VACTOR SUPPLIES				1,500	1,500
	REPLACEMENT HOSE FOR VACTOR				1,700	1,700
	GL # FOOTNOTE TOTAL:				4,700	4,700
20-2021-5-722000	POSTAGE	11,032	10,056	10,000	10,000	10,000
20-2021-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	716	4,015	2,410	2,710	2,710
	SEMINARS - SEWER MAINTENANCE, SAFETY TRAINING				1,350	1,350
	MAPSI, PUBLIC SERVICE INSTITUTE FOR S&U SUPERINTENDENT (SPLIT WITH WATER 50%)				600	600
	TARGET SOLUTIONS ONLINE TRAINING				160	160
	ROADS SCHOLAR (50% STREETS/25% WATER/25% SEWER)				600	600
	GL # FOOTNOTE TOTAL:				2,710	2,710
20-2021-5-752000	UNIFORMS	1,038	853	1,250	1,250	1,250
	UNIFORMS				900	900
	OUTDOOR GEAR				350	350
	GL # FOOTNOTE TOTAL:				1,250	1,250
20-2021-5-791000	VEHICLE REPLACEMENT FUND FEES	29,590	29,590			34,700
20-2021-5-799000	MISCELLANEOUS			500		
	COMMODITIES	46,584	47,478	18,860	18,660	53,360

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
CAPITAL						
20-2021-6-790000	CAPITAL OUTLAY			3,966		
	CAPITAL			3,966		
REPAIRS & MAINTENANCE						
20-2021-7-714000	MAINT MOTOR VEHICLE FEES	26,650	27,185	27,730	27,730	112,592
20-2021-7-715000	MAINTENANCE LIFT STATIONS	17,288	11,073	38,500	20,000	31,500
	EQUIPMENT MAINTENANCE AT PUMPING STATIONS				13,000	15,000
	LIFT STATION BACKUP GENERATOR MAINT				7,000	7,000
	CAMBRIDGE LIFT STATION CONTROLS				0	9,500
	GL # FOOTNOTE TOTAL:				20,000	31,500
20-2021-7-716000	MAINTENANCE SEWER LINES	21,566	3,505	31,000	18,000	18,000
	REPAIR OF SANITARY SEWERS AND MANHOLES-FRAME SEALS, LEAK SEALANT, GROUT, REST				13,000	13,000
	GREASE DISSOLVING AGENTS AND ROOT CONTROL PRODUCTS				2,500	2,500
	SPOILS DISPOSAL (25% SEWER 25% STREETS 50% WATER)				2,500	2,500
	GL # FOOTNOTE TOTAL:				18,000	18,000
	REPAIRS & MAINTENANCE	65,504	41,763	97,230	65,730	162,092
TRANSFERS						
20-2021-8-789000	TRANSFER TECHNOLOGY FUND	35,000	40,000	40,000	40,000	40,000
	TRANSFER				40,000	40,000
	TRANSFERS	35,000	40,000	40,000	40,000	40,000
Totals for Dept 2021 - SEWER DEPARTMENT		1,423,929	1,449,305	1,500,168	1,470,800	1,608,826

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 2022 - WASTE WATER TREATMENT PLANT						
SALARIES & WAGES						
20-2022-1-701000	SALARIES - ADMINISTRATIVE	64,973	89,611	66,087	64,450	66,116
20-2022-1-704000	SALARIES - OPERATORS	382,440	402,240	411,322	387,660	361,464
	SALARIES & WAGES	447,413	491,851	477,409	452,110	427,580
EMPLOYEE BENEFITS						
20-2022-2-720000	INSURANCE	81,991	83,676	86,284	75,760	88,189
20-2022-2-793000	EMPLOYER CONTRIBUTION IMRF	59,632	60,678	54,157	59,553	56,389
20-2022-2-794000	EMP CONTRIBUTION FICA/MEDICARE	32,363	33,870	31,466	32,980	31,968
	EMPLOYEE BENEFITS	173,986	178,224	171,907	168,293	176,546
CONTRACTUAL						
20-2022-3-705000	CONTRACTUAL SERVICES			50,000	131,700	25,000
	WWTP STUDY ON CONSOLIDATION				68,700	0
	CONTRACTED OPERATOR				63,000	25,000
	GL # FOOTNOTE TOTAL:				131,700	25,000
20-2022-3-721000	INTERGOVMTAL RISK MGMT AGENCY	24,446	24,212	28,013	25,000	29,000
20-2022-3-728000	TECHNICAL SERVICES	32,230	30,231	43,900	44,700	43,900
	IEPA-NPDES PERMIT FEES				17,500	17,500
	MISC INSPECTIONS ROOF, FIRE EXTINGUISHERS, LAB TESTING ETC...				14,000	13,200
	MISC ENGINEERING AND CONSULTING ON SUCH ITEMS AS SCADA ,STUDIES PERMIT RENEW				12,000	12,000
	ANNUAL AUDIOLOGY TESTING				200	200
	PRETREATMENT ENGINEERING				1,000	1,000
	GL # FOOTNOTE TOTAL:				44,700	43,900
	CONTRACTUAL	56,676	54,443	121,913	201,400	97,900
UTILITIES						
20-2022-4-708000	ELECTRICITY	239,217	219,126	194,250	180,000	225,000
20-2022-4-709000	NORTH SHORE GAS	22,811	22,395	30,600	28,000	25,000
20-2022-4-710000	TELEPHONE	3,013	2,425	4,000	2,200	2,500
	UTILITIES	265,041	243,946	228,850	210,200	252,500
COMMODITIES						
20-2022-5-706000	MATERIALS AND SUPPLIES	19,123	15,947	25,800	21,000	30,835
	SUPPLIES - LAB & OFFICE				7,500	7,500
	JANITORIAL SUPPLIES				1,200	1,200
	SMALL MAINT MATERIALS, GREASE, OIL, FUEL OIL WWTP GENERATOR				1,000	3,000
	ELECTRICAL & PLUMBING				1,000	1,500
	CONSTRUCTION SUPPLY				1,000	1,000
	MISCELLANEOUS TOOLS				2,000	2,500
	LAB PROBE & KITS (INCREASED LAB TESTING DUE TO FACILITY PLANNING & NPDES PERMIT)				3,500	8,000
	GENERATOR FUEL				750	800
	PORTABLE METER W/ LDO PROBE				2,050	0
	OFFICE FURNITURE				1,000	0
	OSHA SAFETY (CONFINED SPACE & FALL PROTECTION ITEMS)				0	5,335
	GL # FOOTNOTE TOTAL:				21,000	30,835
20-2022-5-707000	CHEMICALS	35,965	27,284	43,800	30,000	36,000
	SODIUM HYPOCHLORITE FOR FILTER SAND CLEANING (\$1.00 PER GALLON)				2,500	2,600
	SODIUM BILSULFITE FOR DE-CHLORINATION OF EFFLUENT				4,000	5,000
	SODIUM HYPOCHLORITE TO DISINFECT PLANT EFFLUENT				8,700	8,000
	LAGOON TREATMENT				10,325	15,500
	ODOR CONTROL				4,475	4,900
	PHOSPORUS CONTROL					
	GL # FOOTNOTE TOTAL:				30,000	36,000

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
20-2022-5-718000	SLUDGE REMOVAL	193,016	105,001	144,800	175,000	151,800
	SLUDGE REMOVAL				168,300	145,000
	LAB TEST ON SLUDGE FOLLOWING PERMIT REQUIREMENTS				1,200	1,200
	CHEMICAL HYDROGEN SULFIDE CONTROL				5,500	5,600
	GL # FOOTNOTE TOTAL:				175,000	151,800
20-2022-5-723000	OFFICE SUPPLIES	139	34			
20-2022-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	12,332	13,039	13,335	12,800	14,400
	SEMINARS, CONTINUING EDUCATION				625	500
	MEMBERSHIPS (WEF, AWWA, FVOA, APWA)				435	350
	DES PLAINES RIVER WATERSHED WORKGROU				9,920	9,920
	IL ASSOCIATION OF WASTEWATER AGENCIES				1,420	1,430
	TARGET SOLUTIONS ONLINE TRAINING				400	400
	WATER ENVIRONMENT FEDERATION TECHNICAL EXHIBITION & CONFERENCE				0	1,800
	GL # FOOTNOTE TOTAL:				12,800	14,400
20-2022-5-752000	UNIFORMS	1,641	1,550	2,525	1,700	2,225
20-2022-5-791000	VEHICLE REPLACEMENT FUND FEES	11,530	11,630			11,377
20-2022-5-799000	MISCELLANEOUS	(6)	152	250	250	250
	COMMODITIES	273,740	174,637	230,510	240,750	246,887
REPAIRS & MAINTENANCE						
20-2022-7-712000	MAINT - BUILDING & GROUNDS	57,256	59,850	65,200	40,000	64,635
	REPAIRS				9,734	25,000
	LANDSCAPING/RESTORATION				1,000	1,000
	FILTER BLDG REPAIRS				5,425	1,000
	LANDSCAPE SERVICE				11,264	11,435
	HEATERS				3,769	0
	CONCRETE REPAIRS				8,808	10,000
	TURF RESTORATION				0	9,000
	GRIT BUILDING OVERHEAD DOOR REPAIRS				0	7,200
	GL # FOOTNOTE TOTAL:				40,000	64,635
20-2022-7-714000	MAINTENANCE VEHICLES	24,725	25,220	25,725	25,725	6,880
20-2022-7-715000	MAINTENANCE OTHER EQUIPMENT	49,657	48,158	66,600	60,000	47,500
	REPAIRS SERVICE AND PARTS FOR PUMPS, VALVES MOTORS ETC...				35,400	40,000
	MAINTENANCE MATERIALS GREASE, OIL, PACKINGS,ETC				7,000	7,000
	WASTE OIL DISPOSAL				500	500
	HEADWORKS DATA COMM LINE				17,100	0
	GL # FOOTNOTE TOTAL:				60,000	47,500
	REPAIRS & MAINTENANCE	131,638	133,228	157,525	125,725	119,015
TRANSFERS						
20-2022-8-789000	TRANSFER TECHNOLOGY FUND	20,000	20,000	20,000	20,000	20,000
	TRANSFERS	20,000	20,000	20,000	20,000	20,000
Totals for Dept 2022 - WASTE WATER TREATMENT PLANT		1,368,494	1,296,329	1,408,114	1,418,478	1,340,428

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 2023 - UTILITY-DEBT SERVICE						
DEBT SERVICE						
20-2023-9-728000	BOND ISSUE COSTS	48,238				
20-2023-9-795000	PRINCIPAL PAYMENTS			675,000	675,000	695,000
20-2023-9-796000	INTEREST PAYMENTS	331,185	375,038	359,238	359,238	343,038
20-2023-9-797000	PAYING AGENT FEES	1,356	2,106		2,106	2,150
	DEBT SERVICE	380,779	377,144	1,034,238	1,036,344	1,040,188
Totals for Dept 2023 - UTILITY-DEBT SERVICE		380,779	377,144	1,034,238	1,036,344	1,040,188
Dept 2024 - UTILITY-CAPITAL IMPROVEMENT						
COMMODITIES						
20-2024-5-788000	REPLACEMENT METERS	86,870	64,671	89,100	89,100	86,800
	50 RESIDENTIAL METERS @ \$300 EACH				15,000	15,000
	REPLACEMENT OF 2 - 3" METERS - \$1,665/METER				3,300	3,300
	RADIO READ TOUCHPAD METERHEAD REPLACEMENT \$125				5,800	5,800
	METER REPLACEMENT - MANUAL READ UPGRADE				25,000	25,000
	REPLACEMENT OF 2 - 4" METERS - \$2,900/METER				40,000	37,700
	GL # FOOTNOTE TOTAL:				89,100	86,800
20-2024-5-793000	HYDRANTS, VALVES, MISC	44,998	16,392	64,500	25,000	44,500
	10 HYDRANT REPLACEMENTS - \$3,000 EACH				0	30,000
	10 VALVE REPLACEMENTS - \$650 EACH				0	6,500
	NEW VALVE INSERTION				25,000	5,000
	BACKFILL MATERIAL, BEDDING AND RESTORATION				0	3,000
	GL # FOOTNOTE TOTAL:				25,000	44,500
20-2024-5-799000	MISCELLANEOUS	25,000		25,000		
	COMMODITIES	156,868	81,063	178,600	114,100	131,300
CAPITAL						
20-2024-6-750000	WWTP IMPR	258,574	532,973	2,983,400	1,657,634	334,500
	TERTIARY PUMP VALVES				51,724	0
	#3 SCREW PUMP (CONSTRUCTION)				328,769	15,000
	COARSE SCREEN (CONSTRUCTION)				10,557	0
	SLUICE GATE (CONSTRUCTION)				39,190	0
	PATTERSON PUMP PAINTING (CONSTRUCTION)				17,804	0
	PATTERSON PUMP ISOLATION VALVES (CONSTRUCTION)				43,067	0
	SCREW PUMP BUILDING VENTILATION (CONSTRUCTION)				12,041	0
	36" SEWER REPAIR (CONSTRUCTION)				89,242	0
	INFLUENT SPLITTER CHAMBER & WEIRS REHAB (CONSTRUCTION)				101,577	0
	BLDG #3 COATING RENOVATIONS (CONSTRUCTION)				25,499	0
	PLANT PUMP HOUSE ENCLOSURE				19,764	0
	AIR LEAK REPAIR (CONSTRUCTION)				156,877	0
	TUCKPOINTING - BUILDINGS #1, 6, 7 (CONSTRUCTION)				40,246	0
	SLUDGE STORAGE TANK REHABILITATION (CONSTRUCTION)				70,334	0
	SLUDGE STORAGE DECANT LINES (CONSTRUCTION)				107,433	0
	CLARIFIER 3 & 4 REHABILITATION (CONSTRUCTION)				236,187	0
	DIGESTER FALL PROTECTION/LEVEL MONITOR (CONSTRUCTION)				36,000	0
	CHEMICAL P (ENGINEERING)				77,330	0
	2017 IMPROVEMENTS CARRYOVER				0	15,000
	CHLORINE PUMPS				0	30,000
	DECHLOR DOSE LINE REROUTE				0	45,000
	DECHLORINATION STORAGE TANK				0	6,500
	SCREW PUMP BUILDING BRICK				0	180,000
	SCREW PUMP BUILDING BRICK (ENGINEERING)				0	18,000
	LAGOON DREDGING ENGINEERING				0	25,000
	ONGOING PROJECTS				193,993	0
	GL # FOOTNOTE TOTAL:				1,657,634	334,500
20-2024-6-761000	WATERMAIN IMPROVEMENTS			75,000		75,000
	21/137 WATERMAIN RELOCATION IDOT INTERSECTION WIDENING - CONSTRUCTION (NEED				0	75,000

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
20-2024-6-772000	UNDERGROUND IMPROVEMENT	380,706	165,008	1,452,730	1,782,000	1,052,730
	INFLOW & INFILTRATION ENGINEERING				104,000	0
	INFLOW & INFILTRATION REHABILITATION				150,000	0
	CONSTRUCTION COORDINATOR				50,000	0
	ANNUAL SEWER TELEVISION				131,000	0
	CCDD ENGINEERING - CONSTRUCTION PROJECTS				10,000	10,000
	17-18 WATERMAIN REHABILITATION CONSTRUCTION				550,000	0
	17-18 WATERMAIN REHABILITATION CONSTRUCTION ENGINEERING				75,000	0
	18-19 WATERMAIN REHABILITATION - CAMBRIDGE PLAZA, W. PARK AVE (DYMOND TO DAV				52,000	0
	18-19 WATERMAIN REHABILITATION SURVEY				50,000	0
	375 W. WINCHESTER SANITARY SEWER BACKUP INSURANCE CLAIM CARRYOVER				0	52,730
	18-19 WATERMAIN REHABILITATION CONSTRUCTION				590,000	920,000
	18-19 WATERMAIN CONSTRUCTION ENGINEERING				20,000	70,000
	GL # FOOTNOTE TOTAL:				1,782,000	1,052,730
20-2024-6-775000	SANITARY SEWER RELOCATION		216	175,000		175,000
	21/137 SANITARY SEWER RELOCATION (IDOT TO REIMBURSE \$40,000 TO VILLAGE)				0	175,000
20-2024-6-776000	SANITARY SEWER REPAIRS	91,425	1,274	470,000	138,000	425,000
	SANITARY SEWER REPAIRS - ANNUAL PVMT REHAB & LANGE CT (FULL SEGMENT)				28,000	0
	SEWER LINING AND/OR MANHOLE REPAIRS - VARIOUS LOCATIONS				110,000	0
	SANITARY SEWER POINT REPAIRS AND LINING				0	200,000
	ANNUAL SEWER TELEVISION				0	100,000
	BASIN 11 SMOKE TESTING				0	50,000
	SANITARY MANHOLE ASSESSMENT AND REPAIRS				0	75,000
	GL # FOOTNOTE TOTAL:				138,000	425,000
20-2024-6-777000	LIFT STATION IMPROVEMENTS	33,918	1,588	206,640	366,650	540,000
	ROUTE 45 LIFT STATION REPLACEMENT - ENGINEERING				6,640	0
	ROUTE 45 LIFT STATION REPLACEMENT - CONSTRUCTION				300,000	0
	LIFT STATION DESIGN - DAWES LIFT STATION				60,010	0
	DAWES LIFT STATION - CONSTRUCTION ENGINEERING				0	20,000
	DAWES LIFT STATION - CONSTRUCTION				0	500,000
	GENERATOR AND ELECTRICAL SERVICE AT ROUTE 45 (ENGINEERING)				0	20,000
	GL # FOOTNOTE TOTAL:				366,650	540,000
20-2024-6-781000	RESIDENTIAL LEAD SERVICE REPLACE INCENTI			25,000	2,500	10,000
	RESIDENTIAL LEAD SERVICE LINE REPLACEMENT REIMBURSEMENT PROGRAM				2,500	10,000
20-2024-6-795000	WATER SYSTEM IMPROVEMENTS	11,679	2,232	250,000	260,000	335,000
	RED TOP RESERVOIR – ELASTOMERIC POLYURIA LINER TO INTERIOR OF 2 RESERVOIR WALLS				260,000	50,000
	19/20 ROCKLAND ROAD WATERMAIN CONSTRUCTION				0	175,000
	19/20 WATERMAIN PROJECT SURVEYING				0	10,000
	19/20 WATERMAIN DESIGN				0	50,000
	GARFIELD WELL ASSESSMENT (ELECTRICAL PANEL)				0	25,000
	GREENTREE WELLHOUSE ROOF REPAIRS				0	25,000
	GL # FOOTNOTE TOTAL:				260,000	335,000
CAPITAL		776,302	703,291	5,637,770	4,206,784	2,947,230
Totals for Dept 2024 - UTILITY-CAPITAL IMPROVEMENT		933,170	784,354	5,816,370	4,320,884	3,078,530
TOTAL APPROPRIATIONS - FUND 20		9,897,337	9,788,389	13,547,674	11,907,441	11,053,738
NET OF REVENUES/APPROPRIATIONS - FUND 20		(1,574,444)	(717,203)	(3,795,940)	(2,557,902)	(1,028,291)

**Enterprise Fund –
Libertyville Sports Complex**

Enterprise Funds

Fund 60 Libertyville Sports Complex Fund

60-6001 Indoor Sports Center

60-6002 Golf Learning Center

60-6003 Family Entertainment Center

60-6004 Debt Service

Libertyville Sports Complex

2018-2019 Goals and Objectives

1. Facility Infrastructure Analysis: Examine the LSC facility infrastructure to assess the physical needs of the Sports Complex and potential repairs and replacement, such as HVAC, roof, flooring, equipment and other major areas. Develop a game plan for short term solutions as well as long term planning.
2. Staffing & Training: Enhance the operations with continued, and increased, training of part-time hourly employees to increase their knowledge of the facilities, customer service, safety and other operation issues. Need to continue to focus on developing 'bench strength' of hourly staffers to ensure proper facility coverage. Seek to develop opportunities for Staff members to attend recreation conferences and professional development programs.
3. Driving Range: Develop an exit strategy for the Driving Range in the event of a sale of portions of the LSC property.
4. Operations: Continue to review and improve daily operations of the LSC to enhance customer service and fulfillment of events. Develop more efficient and effective ways to operate the facility including hours of operation and an improved use of space within the facility.
5. Revenues, Programming and Events: Continue to develop opportunities to increase revenues and revenue stream opportunities for the Sports Complex. Continue to maintain, retain and expand the involvement of core rental clients as well as tournament/event promoters. Strive to gain new business from new events. Seek to gain positive revenue growth for all programs and management of expenses to ensure financial goals are met.
6. Synergies and Alliances: Develop partnerships with other local park districts and Villages with shared or mutual interests to create synergistic programs and/or shared services for mutual benefit. Develop shared opportunities with current local community alliance partners as well.
7. Marketing: Continue to brand the LSC and promote its facility capabilities and opportunities with a marketing mix of print and electronic advertising, news stories and social media. Develop a feasible social media platform to integrate into the marketplace to create greater connection and awareness in the marketplace.
8. Department Structure and Staffing: Review Department structure and the roles and responsibilities of full-time Staff to help provide for the ability to accomplish future goals, seize future opportunities and manage future challenges.
9. Capital Improvements and Repairs: Projects for 2018-2019 include repairs and renovations of 1st floor washrooms, 1st floor multi-purpose room and 2nd floor party rooms, as well as security surveillance systems, fitness center equipment and flooring, repairs/replacement of motors for basketball backboards, basketball court divider screens, and baseball batting cages, and portable basketball backboards.

Performance Data

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Projected 2018-19
Adult Soft Ball Teams	109	105	80	80	82	87	87
Adult Soccer Teams	71	62	55	59	59	53	53
Youth Soccer Teams	140	104	84	95	96	79	94
Fitness Center Memberships	850	920	933	879	822	800	820
Birthday Parties Booked	138	144	153	150	190	170	170
\$5 Range Cards Sold	9994	3704	3378	4161	2831	2230	2200
\$10 Range Cards Sold	4196	7871	7527	8395	6381	2598	1750
\$20 Range Cards Sold	5993	5168	5088	5795	3260	1748	1250
\$50 Range Cards Sold	992	797	772	775	679	430	400
\$100 Range Cards Sold	378	343	335	365	275	211	200
Buckets					2622	4647	6650

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 60 - LIBERTYVILLE SPORTS COMP FUND						
REVENUES						
Dept 6001 - LSC-INDOOR SPORTS CENTER						
60-6001-0-606000	ADULT PROGRAMS	79,995	91,498	90,000	82,663	85,500
60-6001-0-607000	BASKETBALL PROGRAMS	90,785	92,006	91,000	93,000	93,000
60-6001-0-608000	SOCCER PROGRAMS	211,982	213,385	212,000	187,000	190,000
60-6001-0-610000	YOUTH PROGRAMS	82,006	79,908	75,000	65,150	65,000
60-6001-0-611000	CONTRACTUAL PROGRAM FEES	37,284	54,391	69,160	42,545	46,000
	SABRE FENCING				3,300	3,000
	MUSIC IN THE BOX				10,000	10,000
	TAEKWONDO				8,000	8,000
	JELLY BEAN SPORTS				14,245	17,000
	HOOPS SKILLS CAMPS				4,000	5,000
	AFTER SCHOOL SPORTS				3,000	3,000
	GL # FOOTNOTE TOTAL:				42,545	46,000
60-6001-0-612000	FACILITY RENTALS	22,763	21,349	23,000	17,905	19,000
60-6001-0-614000	BIRTHDAY PARTIES	35,318	42,120	38,000	39,614	40,000
60-6001-0-615000	VENDING	3,833	4,050	5,500	4,775	4,900
60-6001-0-616000	CLIMBING WALL	49,974	28,309	45,000	27,000	27,200
60-6001-0-617000	SPORTS FLOOR RENTAL	862,402	907,045	875,000	873,000	873,000
60-6001-0-618000	OPEN GYM/DROP-IN FEES	97,800	121,320	125,000	131,000	131,000
60-6001-0-619000	FITNESS CLASSES	17,674	13,456	17,000	11,500	11,500
60-6001-0-620000	FITNESS MEMBERSHIPS	357,863	353,702	360,000	304,180	310,000
60-6001-0-621000	LEASE REVENUES	75,757	65,792	65,519	65,519	10,120
60-6001-0-622000	SPONSORSHIP INCOME	21,562	21,924	55,000	17,593	22,000
60-6001-0-623000	PERSONAL TRAINER	23,872	20,970	25,000	12,000	14,000
60-6001-0-639000	CONCESSION	219,534	205,631	223,000	195,000	200,000
60-6001-0-688000	CASH OVER	893	1,058			
60-6001-0-699000	MISCELLANEOUS REVENUES	713,820	369		500	
		3,005,117	2,338,283	2,394,179	2,169,944	2,142,220
Totals for Dept 6001 - LSC-INDOOR SPORTS CENTER		3,005,117	2,338,283	2,394,179	2,169,944	2,142,220
Dept 6002 - LSC-GOLF LEARNING CENTER						
60-6002-0-630000	RANGE BALLS	279,080	223,056	295,000	166,500	168,000
60-6002-0-631000	EQUIPMENT RENTAL	181	127	325	260	275
60-6002-0-632000	PRO SHOP MERCHANDISE	16,000	17,932	21,000	13,866	14,000
60-6002-0-633000	LESSONS	11,063	10,022	15,000	11,500	11,750
60-6002-0-635000	GOLF RANGE RENTAL	10,665	1,780	11,000	4,050	4,500
60-6002-0-636000	SPECIAL EVENTS		1,575	1,000	2,205	2,000
60-6002-0-637000	CLUB FITTING	50		325		
60-6002-0-649000	MISCELLANEOUS REVENUES	6,528	207	250		
		323,567	254,699	343,900	198,381	200,525
Totals for Dept 6002 - LSC-GOLF LEARNING CENTER		323,567	254,699	343,900	198,381	200,525
Dept 6003 - LSC-FAMILY ENTERTAINMENT CENTER						
60-6003-0-621000	LEASE REVENUES	53,629	55,021	23,347	48,910	50,955
		53,629	55,021	23,347	48,910	50,955
Totals for dept 6003 - LSC-FAMILY ENTERTAINMENT CENTER		53,629	55,021	23,347	48,910	50,955
Dept 6004 - LSC-GENERAL						
60-6004-0-697000	TRANSFER FROM GENERAL-DEBT	1,224,647	1,198,011	1,272,493	1,310,150	1,474,763
		1,224,647	1,198,011	1,272,493	1,310,150	1,474,763
TOTAL REVENUES		4,606,960	3,846,014	4,033,919	3,727,385	3,868,463

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
APPROPRIATIONS						
DEBT SERVICE						
60-0000-9-793000	PENSION EXPENSE	90,007	156,640			
DEBT SERVICE		90,007	156,640			
Dept 6001 - LSC-INDOOR SPORTS CENTER						
SALARIES & WAGES						
60-6001-1-701000	SALARIES-ADMINISTRATIVE STAFF	297,028	298,519	315,097	286,845	279,224
60-6001-1-702000	SALARIES-MAINTENANCE	75,291	81,027	20,095	53,479	
60-6001-1-703000	SALARIES-FITNESS	249,786	229,422	223,949	206,960	213,989
	GROUP EXERCISE INSTRUCTORS				0	58,000
	BABYSITTING				0	11,400
	FITNESS DESK AND FITNESS LEADERS				0	71,000
	PERSONAL TRAINERS				0	10,000
	GL # FOOTNOTE TOTAL:					150,400
60-6001-1-704000	SALARIES-CONFERENCE	174,882	177,243	228,420	165,750	178,300
	MOD'S				100,000	108,000
	FRONT DESK				12,000	16,000
	CLIMBING WALL				18,600	18,000
	ISC CONCESSIONS				15,000	16,300
	BIRTHDAY PARTIES				3,600	4,000
	EVENT MANAGER				16,550	16,000
	GL # FOOTNOTE TOTAL:				165,750	178,300
60-6001-1-705000	SALARIES-PROGRAMS	51,002	49,529	58,330	51,888	60,980
	SPECIAL RENTALS				18,888	19,980
	ADULT SPORTS				6,000	6,000
	SOCCER				5,500	5,500
	YOUTH BB				4,500	4,500
	YOUTH PROGRAMS				17,000	17,000
	BALLFIELD MAINTENANCE				0	8,000
	GL # FOOTNOTE TOTAL:				51,888	60,980
SALARIES & WAGES		847,989	835,740	845,891	764,922	732,493
EMPLOYEE BENEFITS						
60-6001-2-720000	INSURANCE	125,874	117,011	132,087	91,000	70,247
60-6001-2-740000	SICK LEAVE BUYBACK		8,210			
60-6001-2-793000	EMPLOYER CONTRIBUTION IMRF	72,412	72,116	55,878	62,694	55,473
60-6001-2-794000	EMP CONTRIBUTION FICA/MEDICARE	62,138	62,617	63,875	55,644	60,410
EMPLOYEE BENEFITS		260,424	259,954	251,840	209,338	186,130
CONTRACTUAL						
60-6001-3-707000	CONTRACTED SERVICES	79,338	89,010	179,700	193,160	237,000
	ADULT BB OFFICIALS				20,000	20,000
	ADULT FOOTBALL OFFICIALS				2,500	3,000
	ADULT SOFTBALL				27,000	24,500
	SOCCER OFFICIALS				32,500	32,500
	YOUTH BB OFFICIALS				11,000	12,000
	FACILITIES MAINTENANCE CONTRACT				100,160	145,000
	GL # FOOTNOTE TOTAL:				193,160	237,000
60-6001-3-713000	INDEPENDENT CONTRACTORS	31,325	40,419	47,000	37,600	38,300
	FENCING				2,300	2,300
	MUSIC IN THE BOX				8,600	9,100
	TAEKWONDO				6,800	7,000
	JELLY BEAN SPORTS				15,000	15,000
	HOOPS SKILLS CAMPS				2,500	2,500
	AFTER SCHOOL SPORTS				2,400	2,400
	GL # FOOTNOTE TOTAL:				37,600	38,300
60-6001-3-721000	INTERGOVERNMENTAL RISK MGT	28,763	44,794	44,661	38,000	40,000
60-6001-3-728000	CONSULTING SERVICES	375				

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
60-6001-3-742000	COPY MACHINE LEASE	2,721	2,567	2,850	1,808	1,850
	COPY LEASE				1,558	1,600
	MAINTENANCE FEES				250	250
	GL # FOOTNOTE TOTAL:				1,808	1,850
CONTRACTUAL		142,522	176,790	274,211	270,568	317,150
UTILITIES						
60-6001-4-708000	ELECTRICITY	142,595	163,186	158,000	171,030	192,000
	ADDITION OF HOCKEY RINK				0	20,000
	ELECTRICITY				171,030	172,000
	GL # FOOTNOTE TOTAL:				171,030	192,000
60-6001-4-709000	NORTH SHORE GAS	15,569	23,221	16,500	18,180	20,000
60-6001-4-710000	TELEPHONE	3,913	4,815	5,000	4,131	4,500
60-6001-4-719000	INTERNET ACCESS					5,670
	COMCAST FIBER CONNECTION				0	5,670
UTILITIES		162,077	191,222	179,500	193,341	222,170
COMMODITIES						
60-6001-5-706000	MATERIALS AND SUPPLIES SPORTS	30,740	28,208	34,000	28,525	33,200
	SPORTS FLOOR REPLACEMENT EQUIPMENT				9,000	7,900
	ADULT SOFTBALL				2,000	5,000
	YOUTH BASKETBALL				6,000	8,000
	ATHLETIC PROGRAMS				1,000	1,000
	PORTABLE TOILET RENTAL FOR SOFTBALL				1,300	1,300
	YOUTH PROGRAMS				1,000	1,000
	MISC RENTAL EQUIPMENT				3,400	4,000
	DISTRICT 70 GYM RENTAL				4,825	5,000
	GL # FOOTNOTE TOTAL:				28,525	33,200
60-6001-5-716000	CONCESSIONS	115,433	106,233	78,000	91,236	92,657
	CATERING EXPENSES/SPECIAL EVENTS				3,000	3,000
	APPLIANCE MAINTENANCE REPAIRS AND PARTS				500	1,000
	PEPSI				44,000	44,000
	GOLD MEDAL				22,983	23,000
	ICEE				5,700	6,000
	SAM'S				13,440	14,000
	COFFEE				1,156	1,200
	LAKE COUNTY HEALTH DEPARTMENT				457	457
	GL # FOOTNOTE TOTAL:				91,236	92,657
60-6001-5-723000	OFFICE SUPPLIES	5,525	6,674	6,740	6,748	7,100
	OFFICE SUPPLIES				1,900	1,900
	WHEN TO WORK				300	300
	OFFICE SUPPLIES FRONT DESK				800	1,000
	RADIOS NEW BATTERIES				400	400
	MISC HARDWARE				2,000	2,000
	WRISTBANDS				482	500
	STAFF SHIRTS				866	1,000
	GL # FOOTNOTE TOTAL:				6,748	7,100
60-6001-5-725000	SUPPLIES ADULT ATHLETIC PRGMS	3,669	4,400	4,500	4,500	4,500
	TEAM LEAGUE AWARDS					
60-6001-5-726000	TRAVEL, TRAINING, SUBS & DUES	50	532	1,000	1,029	1,200
	CPR TRAINING FOR STAFF MOVED FROM 733				200	200
	TRAINING				829	1,000
	GL # FOOTNOTE TOTAL:				1,029	1,200

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
60-6001-5-733000	MATL & SUPPLIES CONF & BIRTHDY	8,347	6,750	9,240	9,258	7,519
	MEETING ROOMS INTERNET MONTHLY FEE 84.90				1,019	1,019
	PARTY ROOMS				900	500
	RED CROSS SUPPLIES FOR CLASSES TAUGHT				730	1,000
	MISC				300	300
	HALLOWEEN EVENT				4,709	4,700
	BLACKHAWKS EVENT				1,600	0
	GL # FOOTNOTE TOTAL:				9,258	7,519
60-6001-5-734000	MATERIALS & SUPPLIES FITNESS	12,014	12,711	11,830	10,049	11,830
	GROUP EXERCISE EQUIPMENT				1,400	1,800
	BIKE REPAIR				820	1,000
	BABYSITTING ROOM				100	100
	FITNESS-TOWELS AND CLEANING SUPPLIES				2,000	3,000
	CPR/FIRST AID EMPLOYEES				200	200
	MAINTENANCE OF FITNESS ROOM EQUIPMENT				2,000	3,000
	MAINTENANCE WASHER/DRYER				42	500
	MAINTENANCE OF STEREO EQUIPMENT				160	400
	UPHOLSTERY				1,000	150
	SUPPLIES FOR REVENUE BASED PROGRAMS (TRIATHLON)				744	700
	MISC - RICOH MAINTENANCE				120	140
	WIFI FOR COMPLEX				840	840
	GLASS GURU				623	0
	GL # FOOTNOTE TOTAL:				10,049	11,830
60-6001-5-736000	CREDIT CARD/BANK FEEES	44,169	42,014	45,000	39,675	45,000
60-6001-5-736001	ACTIVE MAINTENANCE FEE		4,068			15,000
60-6001-5-750000	REFUNDS	140	(8)			
60-6001-5-751000	CLIMBING WALL/FRONT DESK	3,817	1,416	4,500	1,500	4,500
	CLIMBING WALL SUPPLIES				500	2,000
	AUTO BELAY CABLES				1,000	2,500
	GL # FOOTNOTE TOTAL:				1,500	4,500
60-6001-5-761000	BAD DEBT EXPENSE	7,778				
60-6001-5-788000	CASH SHORT	984	1,418		750	
60-6001-5-799000	MISCELLANEOUS	378	4,071		400	
COMMODITIES		233,044	218,487	194,810	193,670	222,506
CAPITAL						
60-6001-6-760000	DEPRECIATION	277,768	283,954			
60-6001-6-790000	CAPITAL OUTLAY	5,360	172,038	222,500	59,900	166,750
	FITNESS CENTER FLOORING				0	32,000
	CONCESSION RENOVATION REPLACE DIVIDER DOOR, CABINETS, FLOORING				25,000	0
	WASHER/DRYER FOR FITNESS				7,500	0
	REPLACE 10 SCOREBOARDS				25,000	0
	BUILDING SECURITY - VIDEO SURVEILLANCE SYSTEM				0	65,000
	AED HEARTSTART				2,400	0
	22 HOOP MOTORS/CURTAINS/BATTING CAGES				0	58,750
	TREADMILL				0	5,000
	2-3 PIECES OF FITNESS EQUIPMENT				0	6,000
	GL # FOOTNOTE TOTAL:				59,900	166,750
CAPITAL		283,128	455,992	222,500	59,900	166,750

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
REPAIRS & MAINTENANCE						
60-6001-7-712000	MAINTENANCE BUILDING	89,250	115,995	192,035	197,742	198,235
	CUSTODIAL SERVICE				122,856	125,855
	JANITORIAL SUPPLIES				20,000	24,000
	REPAIRS-PLUMBING-SENSORS				0	2,500
	FIRE ALARM & EXTINGUISHER INSPECTIONS				808	1,200
	LIFT RENTAL				3,227	3,300
	LOCKS AND HARDWARE				770	700
	LIGHTS, FIXTURES, BULBS				2,063	2,200
	PAINT				328	600
	HARDWARE SUPPLIES				2,000	3,000
	NETTING REPAIR				0	300
	TOOLS				500	500
	FLOOR MATS CLEANING CONTRACT				1,800	2,000
	HVAC REPAIRS				11,796	10,000
	ELEVATOR INSPECTION				1,476	2,000
	MISCELLANEOUS - REPAIRS TO THE DIGITAL SIGN				700	1,200
	PORTER SERVICE FOR BIG EVENTS				17,000	17,000
	ENTRANCE SIDEWALK CLEANING				925	950
	FACILITY PEST CONTROL				636	700
	HOOP REPAIRS				10,026	0
	ROOM DIVIDER REPAIRS				675	0
	KIEFER FLOORING				156	230
	GL # FOOTNOTE TOTAL:				197,742	198,235
60-6001-7-714000	MAINTENANCE GROUNDS	62,361	57,493	75,750	75,638	76,230
	SNOW PLOWING				35,700	35,700
	CONTRACTUAL MAINTENANCE				33,300	33,780
	RESTRIPE PARKING LOTS				750	750
	SUPPLIES FOR BALLFIELD				2,500	2,500
	PARKING LOT BULBS/BALLASTS/LIFT				3,388	3,500
	GL # FOOTNOTE TOTAL:				75,638	76,230
60-6001-7-717000	MAINTENANCE-VEHICLE	5,315	5,425	5,425	5,425	5,535
	REPAIRS & MAINTENANCE	156,926	178,913	273,210	278,805	280,000
TRANSFERS						
60-6001-8-789000	TECHNOLOGY EQUIP. & REPLACE	12,000	12,000	12,000	12,000	12,000
	TRANSFERS	12,000	12,000	12,000	12,000	12,000
DEBT SERVICE						
60-6001-9-753000	FITNESS EQUIPMENT LEASE	885	273			
	DEBT SERVICE	885	273			
Totals for dept 6001 - LSC-INDOOR SPORTS CENTER		2,098,995	2,329,371	2,253,962	1,982,544	2,139,199

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 6002 - LSC-GOLF LEARNING CENTER						
SALARIES & WAGES						
60-6002-1-701000	SALARIES-ADMINISTRATIVE STAFF	29,085	29,857	30,762	30,762	31,130
60-6002-1-702000	SALARIES-MAINTENANCE	17,195	17,511	2,592	9,772	
60-6002-1-703000	SALARIES-PRO SHOP	55,322	53,116	36,000	35,000	35,000
	SALARIES & WAGES	101,602	100,484	69,354	75,534	66,130
EMPLOYEE BENEFITS						
60-6002-2-793000	EMPLOYER CONTRIBUTION IMRF	9,496	6,681	10,642	5,085	4,084
60-6002-2-794000	EMP CONTRIBUTION FICA/MEDICARE	7,598	7,487	8,937	5,778	5,107
	EMPLOYEE BENEFITS	17,094	14,168	19,579	10,863	9,191
CONTRACTUAL						
60-6002-3-707000	CONTRACTED SERVICES			75,000	63,875	70,000
60-6002-3-716000	CONTRACTUAL-GOLF LESSONS	8,650	4,584	8,400	7,000	7,000
60-6002-3-721000	INTERGOVERNMENTAL RISK MGMT	25,780	15,631	14,859	14,859	10,000
60-6002-3-742000	COPY MACHINE LEASE	76	84	80		
	CONTRACTUAL	34,506	20,299	98,339	85,734	87,000
UTILITIES						
60-6002-4-708000	ELECTRICITY	7,861	10,300	9,900	8,900	9,900
60-6002-4-709000	NORTH SHORE GAS	5,718	5,291	6,000	6,300	6,300
60-6002-4-710000	TELEPHONE	2,603	3,210	3,500	3,000	3,500
	UTILITIES	16,182	18,801	19,400	18,200	19,700
COMMODITIES						
60-6002-5-706000	MATERIALS AND SUPPLIES	8,104	3,940	7,180	4,600	3,000
	CABLE/NETTING REPAIRS				500	500
	AUTOMATED TEE MACHINES				3,600	0
	MISC REPAIRS				500	2,500
	GL # FOOTNOTE TOTAL:				4,600	3,000
60-6002-5-723000	OFFICE SUPPLIES	141	234	250	250	250
60-6002-5-733000	MATERIALS & SUPPLIES- PRO SHOP	18,016	18,619	20,400	17,420	13,000
	RANGE BALLS				9,597	10,000
	REPLACEMENT MATS				1,700	2,000
	RUBBER TEES & BASKETS				451	200
	RANGE CARDS				4,000	0
	SHIPPING				1,000	0
	HEATING/MISC				672	800
	GL # FOOTNOTE TOTAL:				17,420	13,000
60-6002-5-735000	PRO SHOP MERCHANDISE	13,072	18,237	16,800	12,000	12,000
60-6002-5-752000	UNIFORMS			100		
	COMMODITIES	39,333	41,030	44,730	34,270	28,250
CAPITAL						
60-6002-6-760000	DEPRECIATION	138,884	141,977			
60-6002-6-790000	CAPITAL OUTLAY	57,094				
	CAPITAL	195,978	141,977			

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
REPAIRS & MAINTENANCE						
60-6002-7-712000	MAINTENANCE BUILDING	2,430	6,746	5,800	10,229	5,800
	CUSTODIAL SUPPLIES				221	100
	ALARM INSPECTIONS				200	200
	PLUMBING				300	300
	LOCKS AND HARDWARE				0	100
	FURNANCE REPAIR & HVAC				5,753	3,500
	PAINT				0	100
	HARDWARE & PARTS				255	100
	FIRE SPRINKLER REPAIRS				3,500	1,000
	ENTRANCE SIDEWALK POWERWASH				0	400
	GL # FOOTNOTE TOTAL:				10,229	5,800
60-6002-7-713000	MAINTENANCE GROUNDS	31,838	31,777	50,750	48,096	52,000
	MAINTENANCE CONTRACT				47,796	48,500
	RANGE BULB REPLACEMENT/ 30 BULBS				0	500
	BALLASTS				0	1,200
	LIFT RENTAL				0	1,500
	PARKING LOT STRIPING					
	LIMESTONE SCREENINGS/SAND IN TRAPS				300	300
	GL # FOOTNOTE TOTAL:				48,096	52,000
60-6002-7-715000	MAINTENANCE OTHER EQUIPMENT	2,372	2,786	3,000	3,000	2,000
	EQUIPMENT REPAIRS AND BREAKDOWNS				3,000	2,000
	REPAIRS & MAINTENANCE	36,640	41,309	59,550	61,325	59,800
Totals for dept 6002 - LSC-GOLF LEARNING CENTER		441,335	378,068	310,952	285,926	270,071
Dept 6003 - LSC-FAMILY ENTERTAINMENT CENTER						
60-6003-0-708000	ELECTRICITY	5,791	6,013	6,200	1,410	
60-6003-0-709000	NORTH SHORE GAS	1,708	1,530	2,000	350	
60-6003-0-712000	MAINTENANCE BUILDING	87	214	2,000	760	1,250
	ELECTRICAL				60	100
	PLUMBING				100	200
	HVAC REPAIRS				200	400
	PARKING LOT STRIPING				0	150
	FIRE EXTINGUISHERS AND ALARMS				400	400
	GL # FOOTNOTE TOTAL:				760	1,250
60-6003-0-760000	DEPRECIATION	46,295	47,326			
		53,881	55,083	10,200	2,520	1,250
Totals for dept 6003 - LSC-FAMILY ENTERTAINMENT CENTER		53,881	55,083	10,200	2,520	1,250

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Dept 6004 - LSC-GENERAL						
DEBT SERVICE						
60-6004-9-730000	BOND ISSUANCE COSTS	62,437	62,437			
60-6004-9-795000	PRINCIPAL PAYMENTS			790,000	790,000	815,000
60-6004-9-796000	INTEREST PAYMENTS	701,718	680,268	666,395	666,395	642,943
60-6004-9-797000	PAYING AGENT FEES	2,408	2,408	2,410		
	DEBT SERVICE	766,563	745,113	1,458,805	1,456,395	1,457,943
TOTAL APPROPRIATIONS		3,450,781	3,664,275	4,033,919	3,727,385	3,868,463
NET OF REVENUES/APPROPRIATIONS - FUND 60		1,156,179	181,739			

Internal Service Funds

Internal Service Funds

Fund 30 Vehicle Maintenance/Replacement Fund

Fund 31 Technology Equipment Replacement Fund

FLEET SERVICES

The Fleet Service staff are responsible for the maintenance, repair and replacement of all Village vehicles and equipment. Fleet staff also manages the preventative maintenance, tracks vehicle and equipment depreciation and life cycles, maintains parts inventory, arranges for specialized contractor work, drafts vehicle and equipment specifications. Staff also manages the IEPA Clean Fuel Fleet Program and the Village fueling system and produces fleet management reports.

<u>Performance Data</u>	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Projected 2018-19
<i>Output Measures</i>					
Vehicle Replacement	5	6	13	14	19
<u>Number of Jobs Scheduled</u>	2,525	2,520	2,520	2,530	2,535
Non-Scheduled	215	220	220	225	225
Emergency	50	42	42	45	50
Snow & Ice	240	150	160	165	160
Total	3,035	2,932	2,942	2,979	2,989
<u>Preventative Maintenance By Department (hours)</u>					
Public Works	260	245	250	250	250
Police	230	225	225	230	230
Fire	125	135	135	135	135
Recreation	65	45	48	48	48
Administration	4	6	6	0	0
Community Development	25	22	22	22	22
TERF	2	2	2	2	0
Total	709	680	688	687	685
<i>Effectiveness Measures</i>					
Gallons of Fuel Pumped					
Unleaded Fuel (gallons)	55,000	50,000	51,000	50,800	50,000
Unleaded Fuel - Cost/gallon	\$3.15	\$2.00	\$1.70	\$1.44	\$1.60
Diesel Fuel (gallons)	42,000	43,475	43,975	43,500	42,500
Diesel Fuel - Cost/gallon	\$3.35	\$2.30	\$1.50	\$1.70	\$1.90
<u>Miles Per Gallon Per Dept.</u>					
Public Works					
Unleaded	10.00	9.50	9.50	9.50	9.50
Diesel	14.50	10.00	10.00	10.00	10.00
Police					
Unleaded	10.00	9.89	9.89	9.89	9.90
Fire					
Unleaded	25.00	10.00	10.00	10.00	10.00
Diesel	4.00	4.00	4.00	4.00	5.00
Recreation					
Unleaded	11.00	23.00	23.00	23.00	23.00
Administration					
Unleaded	20.00	26.70	26.70	0.00	0.00

<u>Performance Data</u>	Actual 2014-15	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Projected 2018-19
Community Development	11.00	14.75	14.75	14.75	14.75
TERF	15.00	13.23	13.23	13.23	0.00
Miles Per Gallon - Total Fleet	13.39	15.26	15.26	15.26	11.73
<u>Number of Vehicles Per Dept.</u>					
Public Works	100	96	96	96.00	96.00
Police	26	23	23	23.00	22.00
Fire	25	23	23	23	23.00
Recreation	1	1	1	1	1
Administration	1	1	1	0	0
Community Development	6	6	6	6	6
TERF	1	1	1	1	0
	160	151	151	150	148
<i>Efficiency Measures</i>					
Number of Vehicles/Equipment per Fleet Services staff	53	53	53	53	49

VILLAGE OF LIBERTYVILLE VEHICLES								
Unit #	Year	Make/Model	Description	Purchase Price	Remaining Useful Life in Yrs	Useful Life of Replacement Vehicle In Yrs	Current Replacement Cost (including After Market Items)	Replacement Cost Source (e.g., State contract, NWM)
PW-WATER								
303	2011	Ford F-350	Utility	\$49,852	4	10	\$64,000	NWMC/Monroe Truck
304	2001	Ford F-350	Utility	\$50,833	0	10	\$86,601	NWMC/Monroe Truck
306	2015	Ford F-250	Pickup	\$56,651	8	10	\$64,000	NWMC/Monroe Truck
307	2016	Ford F-350	Utility	\$57,602	9	10	\$64,000	NWMC/Monroe Truck
309	2011	Ford F-150	Pickup	\$15,690	4	10	\$28,500	NWMC
324	2001	Chevy	Utility Master	\$73,450	1	16	\$125,000	Sauber MFG
326	2000	John Deere	Backhoe	\$77,589	1	17	\$140,000	NJPA
333	1989	Ingersoll	Air Compressor	\$11,450	14	15	\$20,000	NJPA
PW-STREETS								
305	2008	Ford F450	4x4 Dump	\$60,243	1	10	\$85,000	NWMC/Monroe Truck
308	2014	Ford F450	4x4 Dump	\$76,714	7	10	\$92,000	MWMC/Monroe Truck
310	2015	Ford F350	4x4 Utility	\$68,000	8	10	\$64,000	NWMC/Monroe Truck
312	2015	Ford F450	4x4 Dump	\$85,000	8	10	\$94,000	NWMC/Monroe Truck
314	2016	Ford F350	4x4 Dump	\$55,294	9	10	\$60,000	NWMC/Monroe Truck
315	2013	I.H. 7399	Single Axle Dump	\$145,000	8	12	\$160,000	State Contract
316	2008	I.H. 7400	Single Axle Dump	\$106,710	3	12	\$168,000	State Contract
317	2009	I.H. 7400	Single Axle Dump	\$108,300	4	12	\$160,000	State Contract
318	2005	I.H. 7400	Single Axle Dump	\$90,000	0	12	\$160,000	State Contract
319	2005	I.H. 7400	Single Axle Dump	\$90,000	0	12	\$160,000	State Contract
320	2012	Intl 7400	Single Axle Dump	\$132,130	7	12	\$169,000	State Contract
321	2010	I.H. 7400	Single Axle Dump	\$145,000	5	12	\$175,000	State Contract
322	2009	I.H. 7400	Single Axle Dump	\$127,168	4	12	\$171,000	State Contract
323	2009	I.H. 7400	Single Axle Dump	\$108,792	4	12	\$160,000	State Contract
325	2017	Case	Skid Steer	\$46,517	0	15	\$47,500	NJPA
327	2017	Cat 928	Front-end Loader	\$189,730	0	15	\$191,000	NJPA
329	2016	I.H. 7400	Single Axle Dump	\$157,846	1	12	\$160,000	State Contract
331	2007	Atlas	Bobcat-S300	\$34,550	10	15	\$47,500	NJPA
332	2001	Elgin	Sweeper	\$48,000	0	10	\$100,000	
340	2016	Ford F250	4X4 Dump	\$33,261	1	10	\$36,000	NWMC
341	2007	Toro	Riding Mower	\$7,406	0	10	\$12,000	
348	2002	Hypack	Roller	\$25,699	5	15	\$38,000	
352	2000	Paint Striper	Striper		3	20	\$6,500	
353	2000	Toro	Snow Blower	\$450				
354	2002	Core-Cut	Concrete Saw		5	20	\$10,000	
357	2006	Stihl	Concrete Saw		1	12	\$1,200	
360	2009	Wacker	Compactor	\$0	2	10	\$950	
361	2009	Falcon	Hot Patcher	\$12,200	2	10		
Arrow 1	2007	Arrowmaster	Arrow Board	\$4,100	15	25	\$7,000	
Arrow 2	2017	Wanco	Arrow Board	\$5,500	0	25	\$7,000	
325T	2002	Conkrite	Bobcat Trailer	Purchased with Bobcat			\$10,000	
331T	2008	Homebuilt	Bobcat Trailer		11	20	\$10,000	
PW-WASTEWATER								
602	2000	Ford F250	Pickup	\$13,524	0	10	\$34,500	NWMC/Monroe Truck
604	2014	Ford F250	Utility	\$62,229	7	10	\$68,000	NWMC/Monroe Truck
605	2002	John Deere	Utility Cart	\$7,849	0	15	\$13,000	
668	2006	Wacker	4" Pump	\$2,954	4	15	\$3,900	
PW-SEWER								
302	2015	Ford F350	Utility	\$68,000	8	10	\$70,000	
328	2016	I.H.	Vactor (leased thru 5/31/21)	\$407,119	14	15	\$415,000	NWMC
PW-FLEET								
901	2002	Ford	F350 Utility 4x4	\$45,930	0	10	\$68,000	
PW-PARKS								
P-1	2002	Ford F350	Crew Cab Pickup	\$33,840	0	10	\$59,000	NWMC/Monroe Truck
P-2	2016	Ford F450	4x4 Dump	\$63,468	9	10	\$66,000	NWMC/Monroe Truck
P-3	2016	Ford F350	Dump	\$38,635	9	10	\$50,000	NWMC/Monroe Truck
P-4	2006	Dodge	Dakota	\$18,281	0	10	\$28,000	NWMC/Monroe Truck

VILLAGE OF LIBERTYVILLE VEHICLES								
Unit #	Year	Make/Model	Description	Purchase Price	Remaining Useful Life in Yrs	Useful Life of Replacement Vehicle In Yrs	Current Replacement Cost (including After Market Items)	Replacement Cost Source (e.g., State contract, NWM)
P-5	2003	Ford F250	Utility	\$33,479	1	15	\$50,000	NWMC/Monroe Truck
P-7	2017	Ford F-250	Pickup	\$33,039	10	10	\$34,500	NWMC/Monroe Truck
P-8	2016	Ford F450	4x4 Utility	\$63,544	9	10	\$68,000	NWMC/Monroe Truck
P-9	2002	IH 4400 N.G.	Tree Truck & Lift	\$97,034	0	15	\$150,000	
P-106	2007	Mobark	Hurricane Chipper	\$40,879	5	15	\$60,000	
P-122	2016	Kubota	Tractor Loader	\$49,825	14	15	\$55,000	
P-124	2000	Jacobsen	Riding Mower	\$65,192	0	15	\$76,000	NOT RELACING
P-125	1997	New Holland	Skid Steer Loader	\$21,884	0	15	\$47,500	NJPA
P-127	2009	Toro 3280D	Riding Mower	\$34,418	7	15	\$31,000	
P-128	2008	Toro 3280D	Riding Mower	\$33,979	6	15	\$31,000	
GLC101	2002	New Holland	Tractor Cab	\$29,129	5	20	\$37,500	
GLC102	2017	Club Car	Utility Cart	\$12,580	15	15	\$13,200	
GLC103	1999	Toro WM	Utility Cart	\$15,340	2	20	\$21,000	
GLC104	2015	Kubota	Utility Cart	\$16,416	13	15	\$15,500	
RS-101	2002	John Deere	Tractor Cab	\$20,638	5	20	\$49,000	
RS-107	2016	Toro Sandpro	Sand Rake	\$20,638	14	15	\$21,900	
PW-ENGINEERING								
402	2016	Ford	Escape	\$24,072	9	10	\$25,900	NWMC
COMMUNITY DEVELOPMENT								
303	2011	Ford F-350	Utility	\$49,852	4	10	\$64,000	Replacement Schedule
RECREATION								
R-1	1999	Ford E350 HD	Van	\$22,849	2	15	\$43,595	Replacement Schedule
POLICE								
1	2017	Ford	SUV	\$27,711	2	3	\$41,360.00	NWM/ Bid Pricing
2	2016	Ford	SUV	\$27,433	1	3	\$41,360.00	NWM/ Bid Pricing
3	2017	Ford	SUV	\$27,711	2	3	\$41,360.00	NWM/ Bid Pricing
4	2016	Ford	SUV	\$27,433	1	3	\$41,360.00	NWM/ Bid Pricing
5	2017	Ford	SUV	\$28,595	3	3	\$41,360.00	NWM/ Bid Pricing
6	2017	Ford	SUV	\$27,711	2	3	\$41,360.00	NWM/ Bid Pricing
7	2017	Ford	SUV	\$28,595	3	3	\$41,360.00	NWM/ Bid Pricing
8	2016	Ford	SUV	\$27,433	1	3	\$41,360.00	NWM/ Bid Pricing
9	2017	Ford	SUV	\$27,711	2	3	\$41,360.00	NWM/ Bid Pricing
10	2017	Ford	SUV	\$28,595	3	3	\$41,360.00	NWM/ Bid Pricing
11	2017	Ford	SUV	\$28,595	3	3	\$41,360.00	NWM/ Bid Pricing
12	2017	Ford	SUV	\$28,595	3	3	\$41,360.00	NWM/ Bid Pricing
17	2011	Ford	Crown Vic	\$24,649	0	3	\$0.00	
27	2002	Decatur	Radar Trailer	Unk	0	10	\$9,500.00	State Contract/ Bid Pricing
30	1969	Harley	Motorcycle	UNK	N/A	N/A	N/A	N/A
FIRE								
E461	2002	Pierce	Pumper	\$350,000	3	18	\$750,121.22	Pierce Manufacturing
E462	1996	Pierce	Pumper	\$330,000	1	18	\$696,016.71	Pierce Manufacturing
WT463	1998	Pierce	Tender	\$701,982	18	18	\$1,323,923.98	Pierce Manufacturing
LT461	2000	Pierce	Tower	\$660,000	3	20	\$664,000.00	Pierce Manufacturing
QT463	2008	Pierce	Quint	\$812,000	9	18	\$1,608,281.23	Pierce Manufacturing
A461	2014	Ford E450	Ambulance	\$246,339	7	10	\$341,059.02	Horton Manufacturing
A461R	2010	Ford E450	Ambulance	\$195,000	3	10	\$327,634.45	Horton Manufacturing
A462	2012	Ford E450	Ambulance	\$198,000	5	10	\$333,824.25	Horton Manufacturing
A463	2016	Ford E550	Ambulance	\$262,259	9	10	\$362,454.17	Horton Manufacturing
A463R	2008	Ford E450	Ambulance	\$165,000	1	10	\$315,767.61	Horton Manufacturing
U461	2013	Ford F250	Pickup w/Plow	\$35,000	6	10	\$52,037.07	NWMC
U462	2001	Ford F250	Pickup w/Plow	\$28,000	6 yrs over	10		NWMC
HR462	2006	Pierce	Squad/Dash	\$450,000	19	30	\$1,132,268.11	Pierce Manufacturing
4654	2006	Chevy WH	Dive Van New 2012	\$35,000	4	15	\$115,000.00	
4690	2013	Interceptor	ChiefsVehicle	\$35,000	4	8	\$56,460.00	NWMC
4691	2013	Expedition	Command Van	\$40,000	2	6	\$67,170.21	NWMC
4694	2017	Escape	Fire Prevention Bureau	\$26,500	10	10	\$44,380.87	NWMC
4650T	2014		Polaris Trailer	\$3,500	9	12	\$5,000.00	
Boat			Current Boat OOS	\$15,000	0	15	\$26,720.00	Vendor Quote
4650	2014	Polaris	Gator & Trailer	\$28,000	9	12	\$44,921.30	

VILLAGE OF LIBERTYVILLE VEHICLES

<i>Unit #</i>	<i>Year</i>	<i>Make/Model</i>	<i>Description</i>	<i>Purchase Price</i>	<i>Remaining Useful Life in Yrs</i>	<i>Useful Life of Replacement Vehicle In Yrs</i>	<i>Current Replacement Cost (including After Market Items)</i>	<i>Replacement Cost Source (e.g., State contract, NWM)</i>
4614	1946	Lafrance	Pumper	\$11,102			\$0.00	Antique - No Replacement

TOTAL REPLACEMENT VALUE OF FLEET \$13,697,606

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 30 - VEHICLE MAINT/REPL SERVICE FD						
REVENUES						
MISCELLANEOUS						
30-0000-0-677000	DAMAGE TO VILLAGE VEHICLES	22,113	9,752	10,000	25,000	12,000
MISCELLANEOUS		22,113	9,752	10,000	25,000	12,000
30-0000-0-614000	USER FEES	824,915	838,760	843,775	843,775	903,654
30-0000-0-656000	GAS CHARGES-OTHER GOVERNMENTS	11,306	12,404	14,000	12,000	12,000
30-0000-0-678000	COURT FINES	20,795	17,609	18,000	18,000	18,000
30-0000-0-686000	SALE OF FIXED ASSETS	131,836	91,418	30,000	50,000	50,000
30-0000-0-690000	INTEREST REVENUE	6,847	11,468	5,500	14,000	12,000
30-0000-0-692000	VEHICLE REPLACEMENT (UTILITY)	84,870	90,180			128,989
30-0000-0-693000	VEHICLE REPLACEMENT (GENERAL)	759,235	764,325			2,000,000
30-0000-0-699000	MISCELLANEOUS REVENUE	5,708	14,169	5,000	5,000	5,000
		1,845,512	1,840,333	916,275	942,775	3,129,643
TOTAL REVENUES		1,867,625	1,850,085	926,275	967,775	3,141,643
APPROPRIATIONS						
SALARIES & WAGES						
30-0000-1-702000	SALARIES CLERICAL	3,011	4,603	4,760	4,712	4,843
30-0000-1-704000	SALARIES MECHANICS	261,326	212,887	281,435	273,085	271,237
SALARIES & WAGES		264,337	217,490	286,195	277,797	276,080
EMPLOYEE BENEFITS						
30-0000-2-720000	INSURANCE	57,892	57,889	69,446	69,400	71,087
30-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	33,965	34,088	37,683	36,525	35,510
30-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	19,686	19,462	21,894	20,760	20,755
EMPLOYEE BENEFITS		111,543	111,439	129,023	126,685	127,352
CONTRACTUAL						
30-0000-3-721000	INTERGOVMTAL RISK MGMT AGENCY	18,405	36,492	21,213	18,000	20,000
30-0000-3-728000	CONTRACTUAL REPAIR SERVICES	5,628	5,149	17,000	9,000	10,000
30-0000-3-787000	FIRE CONTRACTUAL REPAIRS	34,407	15,870	20,100	8,700	18,700
	FIRE APPARATUS CONTRACTUAL COST				3,000	10,000
	MAINTENANCE AND NON-WARRANTY REPAIRS OF 4631 AND 4632				1,000	5,000
	ANNUAL AERIAL INSPECTION FEES TWO AERIALS AT \$850 EACH				2,500	1,700
	ANNUAL FIRE PUMP TESTING FEES 5 PUMP TEST @ \$400 EACH				2,200	2,000
	GL # FOOTNOTE TOTAL:				8,700	18,700
30-0000-3-788000	POLICE CONTRACTUAL REPAIRS	450	2,396	3,000	3,200	4,000
CONTRACTUAL		58,890	59,907	61,313	38,900	52,700
COMMODITIES						
30-0000-5-706000	SHOP SUPPLIES	5,744	4,590	5,000	4,700	5,000
	NUTS, BOLTS, SOLVENTS				4,200	4,500
	BRAKES AND PARTS WASHER SERVICE				500	500
	GL # FOOTNOTE TOTAL:				4,700	5,000
30-0000-5-707000	TOOLS	3,466	3,436	3,500	3,500	3,500
30-0000-5-711000	GASOLINE & OIL	146,742	139,501	200,000	145,000	180,000
	OILS				5,000	6,000
	B2 DIESEL PURCHASE				60,000	100,000
	REGULAR UNLEADED				80,000	74,000
	GL # FOOTNOTE TOTAL:				145,000	180,000
30-0000-5-713000	VEHICLE WASHING	1,813	2,538	6,000	5,000	5,000
	VEHICLE WASHING AND DETAILING				2,500	2,500
	POLICE SQUAD DETAILING				2,500	2,500
	GL # FOOTNOTE TOTAL:				5,000	5,000

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
30-0000-5-714000	VEHICLE PARTS	76,900	97,096	108,000	115,000	120,000
	VEHICLES PARTS AND SUPPLIES				70,000	55,000
	PLOW AND SPREADER				8,500	8,500
	PARTS					
	COMMUNICATION EQUIPMENT				1,000	1,000
	VILLAGE LOGOS				500	500
	NEW POLICE SQUAD EQUIPMENT				35,000	55,000
	GL # FOOTNOTE TOTAL:				115,000	120,000
30-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	6	998	895	645	895
	TRAINING SEMINARS & CONTINUING EDUCATION COURSES FOR SUPERVISOR & MAINTENA				250	500
	APWA DUES				155	155
	TARGET SOLUTIONS ONLINE TRAINING				240	240
	GL # FOOTNOTE TOTAL:				645	895
30-0000-5-752000	UNIFORMS	920	1,039	1,200	975	1,200
	RAINWEAR/GLOVES/BOOTS				450	600
	SHIRTS				525	600
	GL # FOOTNOTE TOTAL:				975	1,200
30-0000-5-755000	LICENSE/TITLE/INSPECTION FEES	3,521	3,617	3,750	3,200	3,750
30-0000-5-761000	BAD DEBT EXPENSE		25,918			
30-0000-5-789000	ACCIDENT DAMAGE EXPENSE	39,734	18,759	12,000	12,000	12,000
30-0000-5-799000	MISCELLANEOUS	328	396	420	435	435
	MISCELLANEOUS				100	100
	DRUG & ALCOHOL TESTING				200	200
	ANNUAL AUDIOGRAM TESTING				135	135
	GL # FOOTNOTE TOTAL:				435	435
COMMODITIES		279,174	297,888	340,765	290,455	331,780
CAPITAL						
30-0000-6-760000	DEPRECIATION	443,015	528,643			
30-0000-6-782000	VEHICLE REPLACEMENT COSTS	42,172	55,776	1,529,000	1,470,014	1,309,000
	17/18: PW - F350 UTILITY VEHICLE (304)				86,601	0
	17/18: PW - UNIT 318				155,880	0
	17/18: PW - FRONT END LOADER (327)				189,730	0
	17/18: PW - BOBCAT (325)				46,517	0
	17/18: PW - AIR COMPRESSOR (333)				19,118	0
	17/18: PW - ARROW BOARD				4,600	0
	17/18: PW - SWEEPER (REFURBISHED)				48,000	0
	17/18: PW - PARKING LOT SWEEPER				37,107	0
	17/18: PW - P4 SMALL TRUCK				22,857	0
	17/18: PW - P7 F250 PICKUP				33,029	0
	17/18: PW - GLC102 TRACTOR				12,580	0
	17/18: POLICE - FOUR SQUADS				142,795	0
	17/18: FIRE - CHIEFS VEHICLE - FORD EXPEDITION				45,000	0
	17/18: FIRE - BUREAU VEHICLE				26,200	0
	17/18: FIRE - TRUCK 4613				600,000	0
	18/19: PW - UNIT 319 LARGE TRUCK				0	170,000
	18/19: PW - 305 ONE TON DUMP				0	85,000
	18/19: PW - 901 F350 UTILITY VEHICLE				0	70,000
	18/19: PW - 326 BACKHOE				0	175,000
	18/19: PW - SKID STEER TRAILER				0	10,000
	18/19: PW - HOT BOX PATCHER				0	41,000
	18/19: PW - STUMP GRINDER				0	30,000
	18/19: PW - SKID STEER BUCKETS				0	2,000
	18/19: PW - BUCKET BOBCAT SKID STEER				0	5,000
	18/19: PW - AERIAL LIFT TRUCK				0	150,000
	18/19: PW - P-1 CREW CAB UTILITY				0	58,000
	18/19: PW - 602 F250 PICKUP W/ PLOW				0	35,000
	18/19: PW - FORKLIFT (WWTP)				0	25,000
	18/19: PW - JOHN DEERE GATOR CART				0	18,000

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
	18/19: POLICE - 4 SQUAD CARDS WITH EXTENDED WARRANTY				0	120,000
	FIRE - AMBULANCE A-462				0	315,000
	GL # FOOTNOTE TOTAL:				1,470,014	1,309,000
30-0000-6-790000	CAPITAL OUTLAY	19,170	15,456	22,000	26,881	12,000
	METAL BENDING/CUTTING MACHINE				9,881	0
	NEW SHOP TOOLBOX				5,000	0
	SANDBAGGER MACHINE				12,000	0
	DRILL PRESS				0	2,000
	MIG WELDER				0	3,500
	PRESSURE WASHER				0	6,500
	GL # FOOTNOTE TOTAL:				26,881	12,000
CAPITAL		504,357	599,875	1,551,000	1,496,895	1,321,000
REPAIRS & MAINTENANCE						
30-0000-7-712000	MAINTENANCE SHOP FACILITIES	423	106	500	500	500
	FUNDS TO MAINTAIN SERVICE BAYS, PARTS ROOM AND TOOL STORAGE AREA FLOORS AND				500	500
30-0000-7-715000	MAINTENANCE OTHER EQUIPMENT	8,701	5,859	7,500	6,375	7,500
	SHOP EQUIPMENT				200	400
	HYDRAULIC LIFT SERVICE				300	300
	OTHER MAINTENANCE				75	100
	STATE FIRE MARSHAL				800	800
	OSHA/IMRA REQUIRED				500	550
	FUEL ISLAND MAINTENANCE				4,500	5,350
	GL # FOOTNOTE TOTAL:				6,375	7,500
REPAIRS & MAINTENANCE		9,124	5,965	8,000	6,875	8,000
DEBT SERVICE						
30-0000-9-795000	LEASE PAYMENTS - PRINCIPAL			326,907	342,929	84,650
	PUBLIC WORKS TRUCK 315 MATURES 1/30/18				27,580	0
	FIRE ENGINE 4612 EST CHASSIS PAYMENT (REMAINDER FINANCED)				230,702	0
	PW VACTOR EST 5 YEAR LEASE				84,647	84,650
	GL # FOOTNOTE TOTAL:				342,929	84,650
30-0000-9-796000	LEASE PAYMENTS - INTEREST	2,608	4,004			
DEBT SERVICE		2,608	4,004	326,907	342,929	84,650
TOTAL APPROPRIATIONS		1,230,033	1,296,568	2,703,203	2,580,536	2,201,562
NET OF REVENUES/APPROPRIATIONS - FUND 30		637,592	553,517	(1,776,928)	(1,612,761)	940,081

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 31 - TECHNOLOGY EQUIP/REPL SER FD						
REVENUES						
31-0000-0-617000	COMPUTER/TECHNOLOGY USER FEES	102,000	112,000	153,000	153,000	
31-0000-0-620000	LEASE PMTS	204,591	210,363	215,000	184,800	
31-0000-0-674000	TELECOM IMF FEE	203,526	190,065	200,000	165,000	
31-0000-0-690000	INTEREST REVENUE	986	4,292	800	6,500	
31-0000-0-696000	AMORT OF DEF REV CELL TOWERS	20,000	20,000			
31-0000-0-699000	MISCELLANEOUS REVENUE	22				
		531,125	536,720	568,800	509,300	
TOTAL REVENUES		531,125	536,720	568,800	509,300	
APPROPRIATIONS						
SALARIES & WAGES						
31-0000-1-701000	SALARIES ADMINISTRATION	117,039	125,480	132,005	86,950	
	SALARIES & WAGES	117,039	125,480	132,005	86,950	
EMPLOYEE BENEFITS						
31-0000-2-720000	INSURANCE	151	171	175	78	
31-0000-2-740000	SICK LEAVE BUYBACK				42,090	
31-0000-2-793000	EMPLOYER CONTRIBUTION IMRF	15,326	16,240	17,381	11,450	
31-0000-2-794000	EMP CONTRIBUTION FICA/MEDICARE	8,985	9,412	10,098	6,660	
	EMPLOYEE BENEFITS	24,462	25,823	27,654	60,278	
CONTRACTUAL						
31-0000-3-728000	CONSULTING SERVICES	43,820	65,554	175,000	195,000	42,500
	PROFESSIONAL SERVICES				195,000	0
	CONTRACTUAL	43,820	65,554	175,000	195,000	42,500
UTILITIES						
31-0000-4-711000	WIRELESS SERVICE	33,061	34,412	35,000	34,000	
31-0000-4-719000	INTERNET ACCESS	33,602	46,409	41,485	35,850	
	UTILITIES	66,663	80,821	76,485	69,850	
COMMODITIES						
31-0000-5-706000	COMPUTER SUPPLIES	4,689	6,221	8,000	7,000	
31-0000-5-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	175	1,146	1,500	1,250	
31-0000-5-729000	SOFTWARE,LICENSING, UPDATES	95,676	95,391	133,900	134,492	300,000
31-0000-5-729001	SOFTWARE,LICENSING, UPDATES-ACTIVENET				13,500	
31-0000-5-730000	WEB PAGE SERVICES	12,386	10,061	13,420	10,310	
31-0000-5-799000	MISCELLANEOUS	162	140	5,000		
	COMMODITIES	113,088	112,959	161,820	166,552	300,000
CAPITAL						
31-0000-6-760000	DEPRECIATION	16,452	16,452			
31-0000-6-790000	CAPITAL OUTLAY	58,724	73,640	70,000	102,000	50,000
	HARDWARE/SOFTWARE				102,000	0
	EMERGENCY SERVICES EQUIPMENT				0	50,000
	GL # FOOTNOTE TOTAL:				102,000	50,000
	CAPITAL	75,176	90,092	70,000	102,000	50,000
REPAIRS & MAINTENANCE						
31-0000-7-714000	MAINT MOTOR VEHICLE FEES	1,000	1,000	1,000		
31-0000-7-715000	HARDWARE MAINTENANCE	3,081	3,248	5,000		
	REPAIRS & MAINTENANCE	4,081	4,248	6,000		

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
TRANSFERS						
31-0000-8-791000	TRANSFER TO GENERAL FUND					207,325
	TRANSFERS					207,325
TOTAL APPROPRIATIONS		444,329	504,977	648,964	680,630	599,825
NET OF REVENUES/APPROPRIATIONS - FUND 31		86,796	31,743	(80,164)	(171,330)	(599,825)

**Pension Trust Funds
(Informational Only)**

Pension Funds

(provided for informational purposes only – not formally approved by the Village Board)

Fund 55 Police Pension Fund

Fund 56 Firefighters Pension Fund

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 55 - POLICE PENSION FUND						
REVENUES						
55-0000-0-608000	VILLAGE CONTRIBUTION - TAX LEVY	1,471,006	1,737,588	2,006,900	2,006,848	2,006,848
55-0000-0-608001	VILLAGE CONTRIBUTION-OTHER VILLAGE	825,000				
55-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000	10,000
55-0000-0-650000	DIVIDENDS	469,151	406,325		350,000	
55-0000-0-683000	CONTRIBUTIONS - PAYROLL	374,176	370,298	372,000	375,000	372,000
55-0000-0-688000	UNREALIZED G/L FAIR MKT VALUE	(1,341,640)	1,696,616			
55-0000-0-689000	GAIN ON SALE OF INVESTMENTS	898,979	530,258		415,000	
55-0000-0-690000	INTEREST REVENUE	357,425	340,610	300,000	300,000	300,000
55-0000-0-690010	PREM/DISC ON PURCHASE	(9,902)	(20,358)		(6,153)	
55-0000-0-699000	MISCELLANEOUS	150				
		3,054,345	5,071,337	2,688,900	3,450,695	2,688,848
TOTAL REVENUES		3,054,345	5,071,337	2,688,900	3,450,695	2,688,848
APPROPRIATIONS						
55-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	3,220	2,470	3,000	4,902	3,000
55-0000-0-730000	PENSIONS - OFFICERS	1,966,949	2,105,935	2,110,100	2,380,000	2,426,000
55-0000-0-731000	PENSIONS - SURVIVING SPOUSE	242,854	242,854	242,860	242,860	242,860
55-0000-0-732000	MEDICAL EXPENSES	6,629	30,375	15,000	2,000	10,000
55-0000-0-746000	INVESTMENT ADVISOR	49,197	49,808	67,000	72,000	60,000
55-0000-0-747000	FILING FEES	5,169	5,467	5,700	5,532	5,700
55-0000-0-748000	BANK CHARGES	8,708	27,054	10,600	8,900	9,000
55-0000-0-749000	AUDIT FEES	3,000	3,550	4,000	6,575	12,625
55-0000-0-776000	LEGAL EXPENSES	10,467	45,432	14,000	25,000	25,000
55-0000-0-789000	LOSS ON SALE OF INVESTMENT	428,457	185,772		51,000	
55-0000-0-799000	MISCELLANEOUS	4,766	8,835	5,000	11,000	8,000
		2,729,416	2,707,552	2,477,260	2,809,769	2,802,185
TOTAL APPROPRIATIONS		2,729,416	2,707,552	2,477,260	2,809,769	2,802,185
NET OF REVENUES/APPROPRIATIONS - FUND 55		324,929	2,363,785	211,640	640,926	(113,337)

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund 56 - FIREFIGHTERS PENSION FUND						
REVENUES						
56-0000-0-608000	VILLAGE CONTRIBUTION - TAX LEVY	1,172,860	1,250,294	1,470,600	1,470,531	1,487,098
56-0000-0-608001	VILLAGE CONTRIBUTION-OTHER VILLAGE	465,000				
56-0000-0-618000	PERSONAL PROPERTY REPL TAX	10,000	10,000	10,000	10,000	10,000
56-0000-0-683000	CONTRIBUTIONS - PAYROLL	383,487	379,827	385,000	394,000	390,000
56-0000-0-688000	UNREALIZED G/L FAIR MKT VALUE	(713,983)	1,816,551			
56-0000-0-690000	INTEREST REVENUE	710,162	702,475	550,000	640,000	650,000
		2,027,526	4,159,147	2,415,600	2,514,531	2,537,098
TOTAL REVENUES		2,027,526	4,159,147	2,415,600	2,514,531	2,537,098
APPROPRIATIONS						
56-0000-0-726000	TRAVEL, TRAIN, SUBSCRIP & DUES	910	1,110	1,200	800	1,200
56-0000-0-730000	PENSIONS - OFFICERS	1,272,262	1,338,298	1,337,000	1,427,000	1,455,000
56-0000-0-731000	PENSIONS - SURVIVING SPOUSE	177,848	177,848	177,850	132,000	115,358
56-0000-0-732000	MEDICAL EXPENSES	1,440	1,080	2,000	10,000	10,000
56-0000-0-746000	INVESTMENT ADVISOR	60,855	63,722	64,000	66,000	66,000
56-0000-0-747000	FILING FEES	4,559	4,931	5,300	5,026	5,200
56-0000-0-748000	BANK CHARGES	3,860	4,161	3,900	4,900	5,800
56-0000-0-749000	AUDIT FEES	15,380	13,585	16,000	14,600	16,000
56-0000-0-776000	LEGAL FEES	3,434	4,082	4,000	5,000	7,500
56-0000-0-799000	MISCELLANEOUS	8,623	9,540	10,000	10,000	10,000
		1,549,171	1,618,357	1,621,250	1,675,326	1,692,058
TOTAL APPROPRIATIONS		1,549,171	1,618,357	1,621,250	1,675,326	1,692,058
NET OF REVENUES/APPROPRIATIONS - FUND 56		478,355	2,540,790	794,350	839,205	845,040

Appendix

APPENDIX I

VILLAGE OF LIBERTYVILLE GLOSSARY OF TERMS

The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader of this document in the understanding of some of these terms.

Abatement: A partial or complete cancellation of a levy imposed by the Village. Abatements usually apply to tax levies special assessments and service charges.

Agency Fund: A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

Appropriation: A legal authorization granted by the Village Board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Assessed Valuation: A value that is established for real or personal property and used as a basis for levying property taxes. (Note: Property values are established by the Township Assessor.)

Assets: Property owned by a government.

Audit: An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation.

Balance Sheet: That portion of the Village's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Basis of Accounting: A term used when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for the financing of capital improvements.

Budget: A plan of Village financial operations which includes an estimate of proposed expenditures and a proposed means of financing them. The term used without any modifier usually indicates a financial plan for a single operating year. The budget is the primary means by which the expenditure and service levels of the Village are controlled.

Budget Message: The opening section of the budget which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Administrator.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank of financial institution for a specified period for a specified rate of interest.

Charges for Service: User charges for services provided by the Village to those specifically benefiting from those services.

Debt: A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes, and land contracts.

Deficit: The excess of expenditures or expenses over revenues or income during a single accounting period.

Department: A major administrative division of the Village which indicates overall management responsibility for an operation.

Depreciation: The allocation of the cost of a fixed asset over the assets useful life. Through this process the entire cost of this asset less any salvage value is ultimately charged off as an expense. This method of cost allocation is used in proprietary funds.

Distinguished Budget Award Program: Award program that recognizes exemplary budget documentation run by Government Finance Officers Association. Budgets are reviewed using a comprehensive checklist and those judged proficient receive the award.

Enterprise Fund: A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

Expenses: Charges incurred, whether paid or unpaid, resulting from the delivery of Village services.

Fiscal Policy: The Village's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year: A 12 month period to which the Village's annual operating budget applies and at the end to which the Village determines its financial position and the results of its operation. The Village has specified May 1 to April 30 as its fiscal year.

Fixed Assets: Assets of a long term character which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Fund: An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

Generally Accepted Accounting Principals (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Obligation Bonds: Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in this fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Home Rule: The right to draft and amend its own charter and to regulate purely local matters.

Income: A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

IRMA (Intergovernmental Risk Management Agency): An organization of 50 municipalities in the six county collar area around Chicago which joined together to pool insurance risk, cost, and coverage. IRMA, through its risk-sharing provisions, provides the Village with coverage for liability, property damage, automobile, and worker's compensation insurance.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Levy: (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the Village.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

Modified Accrual Basis: The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual that is when they become both "measurable" and "available" to financial expenditures of the current period: "Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Net Income: Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfers out.

Property Tax: Property taxes are levied on real property according to the property's valuation and the tax rate.

Proprietary Fund Types: The classification used to account for a Village's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Retained Earnings: An equity account reflecting the accumulated earnings of the Village's Proprietary Funds.

Revenue: Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Tax Increment District: A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year is used to finance the costs of the improvements which generate the increased assessed valuation.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Trust Funds: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

VILLAGE OF LIBERTYVILLE ACRONYMS

- APWA:** American Public Works Association
- CAD:** Computer Aided Dispatch
- CBD:** Central Business District
- CIF:** Capital Improvement Fund
- EAV:** Equalized Assessed Valuation
- EMA:** Emergency Management Agency
- FLSA:** Fair Labor Standards Act
- GFOA:** Government Finance Officers Association
- GLMV:** Green Oaks, Libertyville, Mundelein, Vernon Hills
- HVAC:** Heating, Ventilation Air Conditioning
- IMF:** Infrastructure Maintenance Fee
- IMRF:** Illinois Municipal Retirement Fund
- IPBC:** Intergovernmental Personnel Benefit Cooperative
- IRMA:** Intergovernmental Risk Management Agency
- MDC:** Mobile Data Computer
- MFT:** Motor Fuel Tax
- NIPC:** Northeastern Illinois, Planning Commission
- NWMC:** North West Municipal Conference
- NWWS:** North West Water Sewer
- TERF:** Technology Equipment and Replacement Fund
- TIF:** Tax Increment Financing
- WSC:** Water Sewer Capital Improvements

APPENDIX II

STATE OF ILLINOIS)
COUNTY OF LAKE) SS
VILLAGE OF LIBERTYVILLE)

I, Sally Kowal, Village Clerk of the Village of Libertyville, Illinois, DO HEREBY CERTIFY that, as such Village Clerk, I am the keeper of the ordinances, resolutions, minutes, entries, orders, books, papers, records and seal of said Village.

I DO FURTHER CERTIFY that the foregoing is a true and correct copy of an ORDINANCE that was duly adopted by the Board of Trustees of said Village by vote hereinafter set forth at the regular meeting of said Board duly held on the 10 day of April, 2018, that said ordinance was duly approved by the President of said Board of Trustees of said Village on the 11 day of April, 2018, and now remains on file in my office and is in full force and effect.

I DO FURTHER CERTIFY that six trustees are authorized by law to be elected for said Village of Libertyville, Illinois, in addition to the President; that there was a total of six trustees of said Village, besides the President, duly elected and holding office at the time of the said passage of said ordinance; that the vote taken on the passage of said ordinance was by Ayes and Nays and was entered on the records of said corporate authorities; and that the following members elected by the Board of Trustees and said Village voted as follows on the taking of said vote of said ordinance:

AYES: Johnson, Moras, Justice, Garity, Carey

NAYES: none

ABSENT AND NOT VOTING: Adams

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of said Village of Libertyville this 11 day of April, 2018.

Sally G. Kowal
Village Clerk



VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 18-O-15

AN ORDINANCE ADOPTING THE BUDGET OF
THE VILLAGE OF LIBERTYVILLE, COUNTY OF LAKE, STATE OF ILLINOIS
FOR ALL CORPORATE PURPOSES, IN LIEU OF AN ANNUAL APPROPRIATION
ORDINANCE, FOR THE FISCAL YEAR COMMENCING ON THE
FIRST DAY OF MAY 2018 AND ENDING ON THE THIRTIETH DAY OF APRIL 2019

Adopted by the
President and Board of Trustees
of
the Village of Libertyville
this 10th day of April, 2018

Published in pamphlet form by
direction and authority of the
Village of Libertyville
Lake County, Illinois
this 11th day of April, 2018

VILLAGE OF LIBERTYVILLE

ORDINANCE NO. 18-O-15

AN ORDINANCE ADOPTING THE BUDGET OF
THE VILLAGE OF LIBERTYVILLE, COUNTY OF LAKE, STATE OF ILLINOIS
FOR ALL CORPORATE PURPOSES, IN LIEU OF AN ANNUAL APPROPRIATION
ORDINANCE, FOR THE FISCAL YEAR COMMENCING ON THE
FIRST DAY OF MAY 2018 AND ENDING ON THE THIRTIETH DAY OF APRIL 2019

WHEREAS, a tentative annual budget for the Village of Libertyville, County of Lake, State of Illinois, for the fiscal year ending April 30, 2019, upon which this budget ordinance is based, was heretofore duly prepared and made conveniently available for at least ten days prior to the adoption of this ordinance, all in accordance with the Budget Officer System adopted by Libertyville Ordinance No. 91-0-67; and

WHEREAS, the Board of Trustees of the Village of Libertyville, pursuant to notice duly published on March 13, 2018 in the *Daily Herald*, a newspaper published and having a general circulation within the Village of Libertyville, held a public hearing on March 27, 2018 at the Village Hall, 118 West Cook Avenue, Libertyville, Illinois for the purpose of hearing and considering testimony regarding the tentative annual budget in accordance with Section 8-2-9.9 of the Illinois Municipal Code, 65 ILCS 5/8-2-9.9 (formerly Ill. Rev. Stat. ch. 24, § 8-2-9.9); and

WHEREAS, all required or necessary revisions, alterations, increases or decreases in said tentative annual budget have since been made;

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LIBERTYVILLE, COUNTY OF LAKE, STATE OF ILLINOIS AS FOLLOWS:

SECTION ONE: The foregoing recitals are incorporated herein and by this reference made a part hereof as findings of the President and Board of Trustees of the Village of Libertyville as if fully set forth.

SECTION TWO: The Budget for all corporate purposes of the Village of Libertyville,

County of Lake, State of Illinois, for the fiscal year commencing on the first day of May 2018 and ending on the thirtieth day of April 2019, as presented to the President and Board of Trustees of the Village of Libertyville on April 10, 2018 is incorporated herein by this reference and made a part hereof and is hereby adopted.

SECTION THREE: Pursuant to Section 8-2-9.4 of the Illinois Municipal Code, 65 ILCS 5/8-2-9.4 (formerly Ill. Rev. Stat. ch. 24, § 8-2-9.4), this ordinance shall be and hereby is adopted in lieu of the adoption of an annual appropriation ordinance, and the following amounts set forth the total amount of the appropriations budgeted for in the Budget adopted hereby for the various corporate purposes of the Village of Libertyville, County of Lake, State of Illinois:

For Corporate Fund:	
Administration	\$ 1,785,522
Engineering	\$ 412,424
Community Development	\$ 2,053,804
Police	\$ 9,220,529
Emergency Management Agency	\$ 7,410
Swimming Pool Operations	\$ 420,937
Senior Programs	\$ 90,000
Public Buildings	\$ 3,140,835
Legislative Boards	\$ 117,862
CBD Parking	\$ 78,780
Legal	\$ 387,500
Community Organizations	\$ 215,400
Information Technology	\$ 554,035
Subtotal Corporate Fund	\$ 18,485,038
For Fire Protection:	
Ambulance	\$ 5,459,522
Fire Protection	\$ 2,939,742
Total Fire Protection:	\$ 8,399,264
For Highways & Bridges:	
Maintenance	\$ 1,626,814
Snow Removal & Ice Control	\$ 351,248
Refuse & Recycling	\$ 170,659
Total Highways & Bridges:	\$ 2,148,721
For Public Parks	\$ 1,524,494
For Recreation System	\$ 2,392,172
Total Corporate Fund	\$ 32,949,689

For Motor Fuel Tax Fund		\$	1,370,000
For Commuter Parking Fund		\$	1,601,680
For Impact Fee Fund		\$	-
For Tax Increment Financing Fund		\$	3,803,000
For Fire Fund		\$	8,000
For Foreign Fire Insurance		\$	51,000
For Combined Water & Sewer System		\$	11,053,738
For Libertyville Sports Complex		\$	3,868,463
For Special Service Areas:			
Timber Creek	\$	25,368	
Concord at Interlaken	\$	30,690	
Total Special Service Areas		\$	56,058
For Hotel/Motel Fund		\$	508,445
For Bonded Indebtedness:		\$	1,606,108
For Capital Improvements:			
Projects Fund	\$	1,395,260	
Road Improvement Fund	\$	2,588,000	
Park Improvement Fund	\$	495,000	
Public Buildings Improvement Fund	\$	409,000	
Total Capital Improvements:		\$	4,887,260
For Internal Service Funds:			
Fleet Services & Replacement	\$	2,201,562	
Technology & Equipment	\$	599,825	
Total Internal Service Funds		\$	2,801,387
Total 2017-2018 Municipal Budget		\$	64,564,828

SECTION FOUR: The Village Clerk shall be, and hereby is, authorized and directed to file a certified copy of this ordinance, together with a full and complete copy of the Budget hereby adopted and the Chief Fiscal Officer's certified estimate of revenues by source, with the County Clerk of Lake County within 30 days following the adoption of this ordinance. This ordinance shall be in full force and effect upon passage and approval and publication in pamphlet form as

required by law.

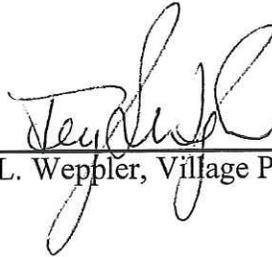
PASSED this 10th day of April, 2018

AYES: Johnson, Moras, Justice, Garrity, Carey

NAYS: None

ABSENT: Adams

APPROVED this 11th day of April, 2018.



Terry L. Weppeler, Village President

ATTEST:

by:  Deputy Clerk

Sally Kowal, Village Clerk